



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 232** HLS 13RS 833

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 3, 2013 1:50 PM	Author: BROWN, TERRY
Dept./Agy.: Grant Parish Tourist Commission	Analyst: Julie Betz
Subject: Hotel Occupancy Tax	

TOURISM/COMMISSION

OR +\$10,400 LF RV See Note

Page 1 of 1

Increases the maximum hotel occupancy tax that the Grant Parish Tourist Commission is authorized to levy

Purpose of Bill: This measure increases the maximum rate of the hotel occupancy tax that the Grant Parish Tourist Commission may levy from 2% to 12%.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	\$52,000
Annual Total	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$52,000

REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	<u>\$10,400</u>	\$52,000
Annual Total	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$52,000

EXPENDITURE EXPLANATION

Beginning in fiscal year 2014, there may be an increase in local fund expenditures of \$10,400 per year.

Revenue collected as a result of this measure may be used to fund the economic sustainability of Grant Parish and may total approximately \$10,400 per year.

REVENUE EXPLANATION

Beginning in fiscal year 2014, there may be an increase in local fund revenue of \$10,400 per year.

Based on historical collections, the Grant Parish Tourist Commission estimates that increasing the hotel occupancy tax to 12% may increase collections by approximately \$10,400 per year.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services