



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

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

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 3, 2013 12:05 PM	<b>Author:</b> BROWN, TERRY
<b>Dept./Agy.:</b> Grant Parish Tourist Commission	<b>Analyst:</b> Julie Betz
<b>Subject:</b> Hotel Occupancy Tax	

TOURISM/COMMISSION

EG +\$6,594 LF RV See Note

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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 8%.

<b>EXPENDITURES</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	<b>\$32,970</b>
<b>Annual Total</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$32,970</b>

  

<b>REVENUES</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	<b>\$32,970</b>
<b>Annual Total</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$6,594</b>	<b>\$32,970</b>

### EXPENDITURE EXPLANATION

**Beginning in fiscal year 2014, there may be an increase in local fund expenditures of \$6,594 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 \$6,594 per year.

### REVENUE EXPLANATION

**Beginning in fiscal year 2014, there may be an increase in local fund revenue of \$6,594 per year.**

Based on historical collections, the Grant Parish Tourist Commission estimates that increasing the hotel occupancy tax to 8% may increase collections by approximately \$6,594 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**