

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/HOTEL OCCUPANCY. Authorizes the city of Youngsville to levy a hotel occupancy tax.

DIGEST

Proposed law authorizes the governing authority of Youngsville (Lafayette Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund the construction, maintenance, and operation of a multipurpose community center, economic development, and tourism.

(Adds R.S. 47:338.211)