

**HOUSE SUMMARY OF SENATE AMENDMENTS**

House Bill No. 232 by Representative Brown

TOURISM/COMMISSION: Increases the maximum hotel occupancy tax that the Grant Parish Tourist Commission is authorized to levy

**Synopsis of Senate Amendments**

1. Requires all tourist commissions created pursuant to present law to receive voter approval prior to the levying of a hotel occupancy tax.

**Digest of Bill as Finally Passed by Senate**

Present law creates tourist commissions, and similar entities with various names, as special taxing districts in many of the state's parishes for the purpose of attracting conventions and tourists to their respective jurisdictions. Authorizes such commissions to levy hotel occupancy taxes to fund such activities and sets the maximum tax rate for each commission.

Present law authorizes the Grant Parish Tourist Commission to levy a 2% tax upon the occupancy rates of hotels and motels within the jurisdiction of the commission.

Proposed law increases the maximum rate that the commission is authorized to levy to 8%.

Proposed law requires all tourist commissions that are created as political subdivisions pursuant to present law to receive voter approval before levying of a hotel occupancy tax.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(intro para.) and (11))