



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 232 HLS 13RS 833
Bill Text Version: ENGROSSED
Opp. Chamb. Action: w/ CONF COMM AMD
Proposed Amd.:
Sub. Bill For.:

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TOURISM/COMMISSION EGC +\$6,594 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 authorizes the Grant Parish Tourist Commission the authority to levy an additional hotel occupancy tax, not to exceed 6%, if the levy of the additional tax is approved by a majority of the electors in Grant Parish. The tax would be levied and collected upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities. Currently, the tax is 2%.

Two tables showing EXPENDITURES and REVENUES from 2013-14 to 2017-18 and 5-YEAR TOTAL. Both tables show a total of \$6,594 for each year and \$32,970 for the 5-year total.

EXPENDITURE EXPLANATION

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

According to an official with the Secretary of State's Office, election costs would be approximately \$35,000. Grant Parish will be responsible for 100% of the election costs if the election is held when no state or federal candidate elections are on the ballot; otherwise, the costs would be split between Grant Parish and the State of Louisiana.

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}

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