



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

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

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: June 10, 2013 9:49 AM	Author: BROWN, TERRY
Dept./Agy.: Grant Parish Tourist Commission	Analyst: Julie Betz
Subject: Hotel Occupancy Tax	

TOURISM/COMMISSION

EN +\$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%.

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	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	\$32,970
Annual Total	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	\$32,970

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	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	\$32,970
Annual Total	\$6,594	\$6,594	\$6,594	\$6,594	\$6,594	\$32,970

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.

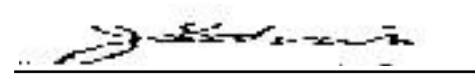
Based on historical collections, the Grant Parish Tourist Commission estimates that increasing the hotel occupancy tax to 8% may increase collections by approximately \$6,594 per year.

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}



Joy Irwin
Director of Advisory Services