

Existing law creates tourist commissions and similar entities 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.

Prior law allows the Grant Parish Tourist Commission to levy a 2% hotel occupancy tax on the hotels and motels in Grant Parish. New law authorizes the commission to levy an additional hotel occupancy tax of up to 6% subject to voter approval.

Effective upon signature of governor (June 12, 2013).

(Amends R.S. 33:4574.1.1(A)(11))