

2019 Regular Session

HOUSE BILL NO. 574

BY REPRESENTATIVE BARRAS

TOURISM/COMMISSION: Authorizes the Iberia Parish Tourist Commission to levy an additional hotel occupancy tax

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(13) and (I), to enact R.S. 33:4574.1.1(F)(3)(c),
3 and to repeal R.S. 47:338.264, relative to the Iberia Parish Tourist Commission; to
4 authorize the commission to levy an additional hotel occupancy tax; to provide for
5 the use of tax proceeds; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:4574.1.1(A)(13) and (I) are hereby amended and reenacted and
11 R.S. 33:4574.1.1(F)(3)(c) is hereby enacted to read as follows:

12 §4574.1.1. Occupancy taxes levied by the commissions

13 A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this
14 Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and
15 collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight
16 camping facilities within the jurisdiction of the commission. Such tax shall not
17 exceed the following percentages of the rent or fee charged for such occupancy:

18 * * *

19 (13)(a) Iberia Parish Tourist Commission, four percent.

1 (b) In addition to the taxes authorized by Subparagraph (a) of this Paragraph,
2 the Iberia Parish Tourist Commission may levy and collect an additional tax upon
3 the occupancy of hotel rooms, motel rooms, and overnight camping facilities located
4 within the jurisdiction of the commission. Such tax shall not exceed five and one-
5 half percent of the rent or fee charged for such occupancy.

6 * * *

7 F.

8 * * *

9 (3)

10 * * *

11 (c) In Iberia Parish, the proceeds of the tax may also be used for economic
12 and industrial development purposes that directly or indirectly benefit the growth of
13 the traveler economy.

14 * * *

15 I. From the tax levied by the Iberia Parish Tourist Commission pursuant to
16 the provisions of this Section, an amount equal to ~~the proceeds of a two percent hotel~~
17 ~~occupancy tax shall be dedicated to the Iberia Industrial Development Foundation~~
18 one-half of the proceeds of the tax shall be dedicated to the Iberia Economic
19 Development Authority to be used for economic and industrial development
20 purposes that directly or indirectly benefit the traveler economy and tourism growth.

21 * * *

22 Section 2. R.S. 47:338.264 is hereby repealed in its entirety.

23 Section 3. This Act shall become effective on July 1, 2019; if vetoed by the governor
24 and subsequently approved by the legislature, this Act shall become effective on July 1,
25 2019, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 574 Original

2019 Regular Session

Barras

Abstract: Authorizes the Iberia Parish Tourist Commission to levy an additional 5½% hotel occupancy tax.

Present law authorizes the Iberia Parish Tourist Commission to levy a maximum hotel occupancy tax of 4%.

Proposed law retains present law and authorizes the commission to levy an additional tax of 5½%.

Present law generally requires tourist commissions to use tax proceeds for the operation of the commission and for the purpose of attracting conventions and tourists into the area and jurisdiction of the commission. Provides exceptions.

Proposed law retains present law and provides an additional exception for the Iberia Parish Tourist Commission. Provides that the proceeds of the tax may also be used for economic and industrial development purposes that directly or indirectly benefit the growth of the traveler economy.

Present law provides that from the proceeds of the tax levied by the Iberia Parish Tourist Commission pursuant to present law, 2% must be dedicated to the Iberia Industrial Development Foundation.

Proposed law removes present law and instead provides that an amount equal to one-half of the proceeds from the levy of the tax pursuant to present and proposed law shall be dedicated to the Iberia Economic Development Authority to be used for economic and industrial development purposes that directly or indirectly benefit the traveler economy and tourism growth.

Present law authorizes a parish tourist commission with geographic boundaries that are coterminous with a parish that has a population of not less than 65,000 nor more than 80,000 persons to levy an occupancy tax of up to 5½% of the rent or fee for the room, subject to voter approval. Requires the commission to retain a portion of the tax proceeds of the tax and further requires the commission to transfer a portion to the parish economic development authority as determined by an intergovernmental agreement. Proposed law repeals present law.

Effective July 1, 2019.

(Amends R.S. 33:4574.1.1(A)(13) and (I); Adds R.S. 33:4574.1.1(F)(3)(c); Repeals R.S. 47:338.264)