SLS 15RS-15 **ORIGINAL**

2015 Regular Session

SENATE BILL NO. 11

BY SENATOR LONG

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TAX/LOCAL. Authorizes the Sabine Parish Tourist and Recreation Commission to levy additional occupancy taxes on hotel rooms, motel rooms, and camping facilities if approved by parish voters. (8/1/15)

AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(23), relative to the Sabine Parish Tourist and
Recreation Commission; to provide relative to occupancy taxes of hotel rooms, motel
rooms, and overnight camping facilities levied by the commission; to authorize the
commission to levy an additional occupancy tax of hotel rooms, motel rooms, and
overnight camping facilities, subject to the approval of voters in Sabine Parish; to
provide for the use of tax proceeds; and to provide for related matters.
Notice of intention to introduce this Act has been published.
Be it enacted by the Legislature of Louisiana:
Section 1. R.S. 33:4574.1.1(A)(23) is hereby amended and reenacted to read as
follows:
§4574.1.1. Occupancy taxes levied by the commissions
A. * * *
(23)(a) Sabine Parish Tourist and Recreation Commission, three percent.
(b) In addition to taxes authorized by Subparagraph (a) of this
Paragraph, the Sabine Parish Tourist and Recreation Commission may levy an
additional two percent tax if the levy of the additional tax is approved by a

majority of the electors of Sabine Parish who vote on a proposition authorizing
the levy of the tax. The tourist and recreation commission may call an election
for the purpose of submitting such a proposition to the voters. The proceeds of
the tax authorized by this Subparagraph shall be used for recreational and
tourism marketing.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

DIGEST 2015 Regular Session

SB 11 Original

Long

<u>Present law</u> provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that the Sabine Parish Tourism and Recreation Commission may levy is three percent.

<u>Proposed law retains present law</u> and further authorizes the commission to levy an additional two percent occupancy tax. Provides that the combined tax cannot exceed five percent.

<u>Proposed law</u> provides that the proceeds of the tax shall be used for recreational and tourism marketing.

Effective August 1, 2015.

(Amends R.S. 33:4574.1.1(A)(23))