

SB 406 -- Redline

Engrossed to Enrolled -- TAX/LOCAL: Authorizes the city of Slidell to levy a hotel occupancy tax. (gov sig) (EN +\$590,000 LF RV See Note)

Deletions ~~struck~~ · Insertions underlined

~~SLS 26RS-195 ENGROSSED~~ Regular Session ENROLLED SENATE BILL NO.

406 BY SENATOR OWEN ~~TAX/LOCAL~~ AN ACT To enact R.S.47:338.265, relative to the city of Slidell;

~~Authorizes the city of Slidell to levy a hotel occupancy tax.~~

~~(gov sig) AN ACT To enact R.S.47:338.265, relative to the city of Slidell;~~

authorization A.(1) In addition to any other tax levied and collected, the governing authority of the city of Slidell may levy and collect a tax upon the paid occupancy of ~~hotel rooms~~ hotel rooms located within the city. ~~The~~ the city. ~~The hotel occupancy tax shall~~ hotel occupancy tax shall not exceed two percent of the rent or fee charged for such occupancy.

(3) ~~The person who exercises or is entitled to occupancy of the hotel room shall pay the hotel occupancy tax at the time the rent or fee for occupancy is~~ Page paid. 1 of 3 Coding.

~~Words which are struck through are deletions from existing law;~~

~~words in boldface type and underscored are additions.~~

~~SLS 26RS-195 ENGROSSED SB NO.~~

~~406 paid.~~

However, the ordinance imposing the tax shall be adopted by the governing ~~authority~~ authority only ~~after a~~ after a proposition authorizing ~~the levy of the tax~~ the levy of the tax ~~has~~ has been approved by a majority of the electors of the city voting at an election held for that purpose in accordance with the Louisiana Election Code. The governing authority may provide in the ordinance necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax.

~~C.~~ Page 1 of 2 Coding:

~~The words governing which authority are may be struck through into are a deletions contract from with existing any law; public entity authorized to collect sales or use taxes, under terms and conditions it considers appropriate, including payment of a reasonable collection fee for the collection of the hotel occupancy tax authorized by this Section.~~

words in boldface type and underscored are additions.

SB NO.

406 ENROLLED C.

The governing authority may enter into a contract with any public entity authorized to collect sales or use taxes, under terms and conditions it considers appropriate, including payment of a reasonable collection fee for the collection of the hotel occupancy tax authorized by this Section.

Page PRESIDENT 20F of THE 3 SENATE Coding: SPEAKER OF THE HOUSE OF REPRESENTATIVES GOVERNOR OF THE STATE OF LOUISIANA APPROVED:

~~Words Page which 2 are of struck 2 through Coding: are deletions from existing law;~~

~~words in boldface type and underscored are additions.~~

~~SLS 26RS-195 ENGROSSED SB NO.~~

~~406 The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services.~~

~~The keyword, summary, 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)] DIGEST SB 406 Engrossed 2026 Regular Session Owen Proposed law authorizes the governing authority of the city of Slidell, subject to voter approval, to levy and collect a hotel occupancy tax.~~

~~Provides that such tax shall not exceed two percent of the rent or fee charged for such occupancy.~~

~~Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax.~~

~~Requires that the proceeds of the tax be used to fund recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.~~

~~Effective upon signature of the governor or lapse of time for gubernatorial action.~~

~~(Adds R.S.
47:338.265) Page 3 of 3 Coding:~~

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