

Calcasieu Parish Recording Page

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First VENDOR
SOUTHWEST LOUISIANA CONVENTION AND VISITORS BUREAU

First VENDEE
-RE: INCREASE OCCUPANCY TAX AND CHANGING THE COMPUTATION OF THE TAX

Index Type : Conveyances
Type of Document : Ordinance

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Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Calcasieu Parish, Louisiana

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AN ORDINANCE AMENDING THE
SOUTHWEST LOUISIANA CONVENTION AND VISITORS BUREAU'S
ORDINANCES

WHEREAS, the Louisiana legislature, at its 2005 Regular Session, adopted Act 434 authorizing the Southwest Louisiana Convention and Visitors Bureau ("Bureau") to increase its occupancy tax and changing the computation of the occupancy tax on complimentary hotel rooms, complimentary motel rooms and complimentary camping facilities within Calcasieu Parish;

WHEREAS, the Bureau has amended its ordinances to reflect that increase and those changes; and

WHEREAS, the effective date of the amendment is August 1, 2005.

NOW, THEREFORE, the Bureau's ordinances hereby are amended as follows:

Sec. 1-02.1(a) of Division 1 of the Bureau's ordinances hereby is amended by deleting the phrase "three (3)" and by substituting in lieu thereof the phrase "four (4)".

Sec. 1-02.2 of Division 1 of the Bureau's ordinances hereby is amended by deleting the current text in its entirety and by substituting in lieu thereof the following language:

- (a) There hereby is levied, from and after October 1, 1998, a Tax on the occupancy of Complimentary Rooms for Hotels owned, owned in part, or operated, directly or indirectly, or any combination thereof, by a company which has, or which owns or owns in part, directly or indirectly, a company (1) which has a license to conduct gambling activities on a river boat pursuant to Chapter 4 of Title 27 of La. R.S. 27:41 *et seq.* or its successor provisions or (2) which has a license to conduct slot machine gaming activities pursuant to Chapter 7 of Title 27 of the La. R.S. 27:351 *et seq.* or its successor provisions.
- (b) The rate of the Tax shall be four (4) percent. The amount of Tax owed by a Hotel for each Complimentary Room shall be determined by multiplying the rate of the Tax by the maximum amount for lodging for which state government employees may be reimbursed for hotel expenses in the particular municipality or in the unincorporated area of Calcasieu Parish where the Hotel is located as such

Proposed

maximum amount for lodging as established by the Commissioner of Administration pursuant to La. R.S. 39:231.

- (c) The Tax shall be collected from occupants by Dealers and shall be paid at the time and in the manner hereafter provided.
- (d) The Tax shall be in addition to all other taxes, whether excise, license, privilege or property taxes, levied by the Bureau.

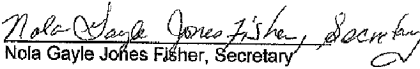
Sec. 1-05(c) of Division 1 of the Bureau's ordinances hereby is deleted.

Sec. 1-05(c) of Division 1 of the Bureau's ordinances hereby is amended by inserting the following provision:

During any month, the Tax imposed by Sec. 1-02.2 shall not apply to complimentary occupancy up to thirty-five percent (35%) of the total monthly occupancy of a Hotel owned, owned in part, or operated, directly or indirectly, or any combination thereof, by a company which has, or which owns or owns in part, directly or indirectly, a company (1) which has a license to conduct gambling activities on a river boat pursuant to Chapter 4 of Title 27 of La. R.S. 27:41 *et seq.* or its successor provisions or (2) which has a license to conduct slot machine gaming activities pursuant to Chapter 7 of Title 27 of the La. R.S. 27:351 *et seq.* or its successor provisions.

SECRETARY'S CERTIFICATE

I HEREBY CERTIFY that I am the duly authorized and acting Secretary of the Southwest Louisiana Convention and Visitors Bureau, that the foregoing amendments to the ordinances of the Southwest Louisiana Convention and Visitors Bureau were duly adopted at a meeting of the Board of Directors of the Southwest Louisiana Convention and Visitors Bureau duly called for, and held on, June 30, 2005, that the amendments to the Southwest Louisiana Convention and Visitors Bureau's ordinances was effective as of August 1, 2005, and that the ordinances of the Southwest Louisiana Convention and Visitors Bureau as amended are in full force and effect.


Nola Gayle Jones Fisher, Secretary

June 30, 2005

