

2019 Regular Session

HOUSE BILL NO. 566

BY REPRESENTATIVE GAROFALO

TAX/HOTEL OCCUPANCY: Authorizes the governing authority of St. Bernard Parish to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.220, relative to the parish of St. Bernard; to authorize the governing
3 authority of the parish to levy a hotel occupancy tax, subject to voter approval; to
4 provide for the use of tax proceeds; and to provide for related matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.220 is hereby enacted to read as follows:

10 §338.220. St. Bernard Parish; hotel occupancy tax; authorization

11 A.(1) In addition to any other tax levied and collected, the governing
12 authority of St. Bernard Parish may levy and collect a tax upon the paid occupancy
13 of hotel rooms located within the parish. The hotel occupancy tax shall not exceed
14 three dollars per room per night.

15 (2) The word "hotel" as used in this Section shall mean and include any
16 establishment, public or private, engaged in the business of furnishing or providing
17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or
18 sleeping purposes to transient guests where such establishment consists of two or
19 more guest rooms and does not encompass any hospital, convalescent or nursing

1 home or sanitarium, or any hotel-like facility operated by or in connection with a
2 hospital or medical clinic providing rooms exclusively for patients and their families.

3 (3) The person who exercises or is entitled to occupancy of the hotel room
4 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.
5 "Person" as used in this Paragraph shall have the same definition as that contained
6 in R.S. 47:301(8).

7 B. The governing authority of St. Bernard Parish shall impose the hotel
8 occupancy tax by ordinance. The governing authority may adopt such ordinance
9 only after a proposition authorizing the levy of the tax has been approved by a
10 majority of the electors of the parish voting at an election held for that purpose in
11 accordance with the Louisiana Election Code. The governing authority may provide
12 in the ordinance necessary and appropriate rules and regulations for the imposition,
13 collection, and enforcement of the hotel occupancy tax.

14 C. The governing authority may enter into a contract with any public entity
15 authorized to collect sales or use taxes, under such terms and conditions as it may
16 deem appropriate, including payment of a reasonable collection fee, for the
17 collection of the hotel occupancy tax authorized by this Section. The hotel
18 occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel
19 rooms located within the parish.

20 D. Except as provided in Subsection C of this Section, the parish governing
21 authority shall use the proceeds of the tax to provide fire protection services within
22 the parish.

23 Section 2. 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 566 Engrossed

2019 Regular Session

Garofalo

Abstract: Authorizes the governing authority of St. Bernard Parish to levy and collect a hotel occupancy tax at a rate not to exceed \$3.00 per room per night.

Proposed law authorizes the governing authority of St. Bernard Parish, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed \$3.00 per room per night.

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 provide fire protection services within the parish.

Effective July 1, 2019.

(Adds R.S. 47:338.220)