

First Extraordinary Session, 2005

# ACT No. 60

HOUSE BILL NO. 115 (DUPLICATE OF SENATE BILL NO. 102)

BY REPRESENTATIVE BAYLOR AND SENATOR FIELDS

1 AN ACT

2 To amend and reenact Section 3(A) of Act No. 38 of the 1974 Regular Session of the  
3 Legislature, as amended by Act No. 673 of the 1977 Regular Session of the  
4 Legislature, Act No. 940 of the 1981 Regular Session of the Legislature, Act No. 939  
5 of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular  
6 Session of the Legislature, and Act No. 864 of the 2003 Regular Session of the  
7 Legislature and R.S. 33:2711.9(B)(3) and to repeal R.S. 33:4574.1(A)(1)(d),  
8 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and  
9 4575.3(20)(d), relative to hotel occupancy taxes; to delete the exemption of certain  
10 rooms from hotel occupancy tax in certain parishes; and to provide for related  
11 matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 33:2711.9(B)(3) is hereby amended and reenacted to read as follows:

14 §2711.9. Tax authorized; Iberia Parish

15 \* \* \*

16 B.

17 \* \* \*

18 (3) The tax shall be paid by the person who exercises or is entitled to  
19 occupancy of the hotel room or camping facility and shall be paid at the time the rent  
20 or fee for occupancy is paid. The tax shall not apply to the rent for ~~hotel rooms~~  
21 ~~rented to the same occupant for a period of thirty or more consecutive calendar days,~~  
22 ~~nor shall it apply to hotel rooms rented for less than three dollars a day, or those~~  
23 ~~hotel rooms rented on an annual contract basis for consecutive or nonconsecutive~~  
24 ~~days.~~

25 \* \* \*



1 ordinance necessary and appropriate rules and regulations for the imposition,  
2 collection, and enforcement of the tax.

3 \* \* \*

4 Section 4. Notwithstanding any other general or local law to the contrary, any tax  
5 levied and collected by the governing authority of any parish or any tourist commission upon  
6 the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the  
7 jurisdiction of a tourist commission located within any such parish, shall also apply to the  
8 rent for hotel rooms rented to the same occupant for a period of fifteen or more consecutive  
9 calendar days and to those hotel rooms rented on an annual contract basis for consecutive  
10 or nonconsecutive days.

11 Section 5. This Act shall become effective upon signature by the governor or, if not  
12 signed by the governor, upon expiration of the time for bills to become law without signature  
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
15 effective on the day following such approval.

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_