

2015 Regular Session

HOUSE BILL NO. 146

BY REPRESENTATIVE HONORE

TAX/HOTEL OCCUPANCY: Authorizes the city of Baker to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.215, relative to the city of Baker; to authorize the governing authority  
3 of the city, subject to voter approval, to levy and collect a hotel occupancy tax; to  
4 provide for the use of the 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. 47:338.215 is hereby enacted to read as follows:

10 §338.215. City of Baker; hotel occupancy tax; authorization

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

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 the city of Baker 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 city 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 city.

20               D. Except as provided in Subsection C of this Section, the governing  
21       authority of the city shall use the proceeds of the tax to fund parks and recreation  
22       programs within the city of Baker.

23        Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
24        and subsequently approved by the legislature, this Act shall become effective on July 1,  
25        2015, or on the day following such approval by the legislature, whichever is later.

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**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)]

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HB 146 Engrossed

2015 Regular Session

Honore

**Abstract:** Authorizes the governing authority of the city of Baker to levy and collect a hotel occupancy tax at a rate not to exceed 5%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Baker, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% 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 parks and recreation programs within the city of Baker.

Effective July 1, 2015.

(Adds R.S. 47:338.215)