

ACT No. 294

2015 Regular Session

HOUSE BILL NO. 146

BY REPRESENTATIVE HONORE

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AN ACT

To enact R.S. 47:338.215, relative to the city of Baker; to authorize the governing authority of the city, subject to voter approval, to levy and collect a hotel occupancy tax; to provide for the use of the tax proceeds; and to provide for related matters.

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.215 is hereby enacted to read as follows:

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

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

(2) The word "hotel" as used in this Section shall mean and include any establishment, public or private, engaged in the business of furnishing or providing rooms or overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(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 paid.

1 "Person" as used in this Paragraph shall have the same definition as that contained
2 in R.S. 47:301(8).

3 B. The governing authority of the city of Baker shall impose the hotel
4 occupancy tax by ordinance. The governing authority may adopt such ordinance
5 only after a proposition authorizing the levy of the tax has been approved by a
6 majority of the electors of the city voting at an election held for that purpose in
7 accordance with the Louisiana Election Code. The governing authority may provide
8 in the ordinance necessary and appropriate rules and regulations for the imposition,
9 collection, and enforcement of the hotel occupancy tax.

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

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

19 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
20 and subsequently approved by the legislature, this Act shall become effective on July 1,
21 2015, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____