

2018 Regular Session

SENATE BILL NO. 544

BY SENATOR MILLS

LOCAL FINANCE. Authorizes certain local entities to levy a hotel occupancy tax for purposes of economic development. (7/1/18)

1 AN ACT

2 To enact R.S. 47:338.264, relative to local taxation; to authorize certain economic  
3 development authorities to levy a hotel occupancy and overnight campsite parking  
4 tax; to provide for administration and collection of the tax; to provide for an effective  
5 date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.264 is hereby enacted to read as follows:

8 **§338.264. Economic development authority; hotel occupancy and campsite**  
9 **parking tax; authorization**

10 **A.(1) Notwithstanding any other provision of law to the contrary, an**  
11 **economic development authority with geographic boundaries that are**  
12 **coterminous with the governing authority of a parish that has a population of**  
13 **not less than sixty-five thousand nor more than eighty thousand persons**  
14 **according to the latest federal decennial census may, in accordance with**  
15 **Subsection B of this Section, levy and collect a tax upon the paid occupancy of**  
16 **hotel rooms located within the boundaries of the authority and the paid**  
17 **overnight parking at campsites located within the boundaries of the authority.**

1           (2) The hotel occupancy tax shall not exceed four dollars and ninety-five  
2           cents per night per room and shall be in addition to all taxes levied upon the  
3           occupancy of hotel rooms located within the boundaries of the authority. The  
4           person who occupies or is entitled to occupancy of the hotel room shall pay the  
5           hotel occupancy tax at the time the rent or fee for occupancy is paid. The  
6           overnight campsite parking tax shall not exceed two dollars and fifty cents per  
7           campsite per night. The person who uses or is entitled to use of the parking  
8           space at the campsite shall pay the overnight parking tax at the time the fee for  
9           occupancy of the campsite is paid.

10           (3) "Hotel" as used in this Section shall have the same definition as that  
11           contained in R.S. 47:301(6).

12           (4) "Person" as used in this Subsection shall have the same definition as  
13           that contained in R.S. 47:301(8).

14           B.(1) The economic development authority shall impose the hotel  
15           occupancy tax and overnight campsite parking tax by resolution or ordinance  
16           adopted by the authority's board of commissioners. The authority may adopt  
17           the resolution or ordinance only after a proposition authorizing the levy of the  
18           tax has been approved by a majority of the electors of the parish voting at an  
19           election held for that purpose in accordance with the Louisiana Election Code.  
20           The resolution or ordinance levying the taxes shall be approved by a favorable  
21           vote of a majority of the members of the economic development authority's  
22           board of commissioners.

23           (2) The resolution or ordinance adopted by the board of commissioners  
24           may include any necessary and appropriate rules for the imposition, collection,  
25           and enforcement of the hotel occupancy tax and overnight campsite parking  
26           tax, including but not limited to a provision that the initial collection of the taxes  
27           shall begin on the first day of a month following the adoption of the resolution  
28           or ordinance levying the taxes.

29           C. The economic development authority may enter into a contract with

1            **any public entity authorized to collect sales or use taxes, that may include**  
 2            **payment of a reasonable collection fee for the collection of the taxes authorized**  
 3            **by this Section.**

4            **D. After payment of the collection fee as provided in Subsection C of this**  
 5            **Section, the economic development authority shall use the proceeds of the taxes**  
 6            **within the boundaries of the authority for any lawful purpose for which funds**  
 7            **of the authority may be expended.**

8            Section 2. This Act shall become effective on July 1, 2018.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Leonore Heavey.

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	DIGEST	
SB 544 Original	2018 Regular Session	Mills

Proposed law authorizes an economic development authority with geographic boundaries that are coterminous with the governing authority of a parish that has a population of not less than 65,000 nor more than 80,000 persons according to the latest federal decennial census to levy a hotel occupancy tax of up to \$4.95 per night per room for hotels within the boundaries of the authority and an overnight campsite parking tax of up to \$2.50 per night per campsite.

Proposed law defines hotel as the term is defined in R.S. 47:301(6), which includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at a residence or business location.

Proposed law requires the economic development authority to levy the taxes by resolution or ordinance by majority vote of the members of the board of commissioners of the authority, but the authority may adopt the ordinance only after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the parish.

Proposed law authorizes the authority's board of commissioners to contract for the collection of the taxes and further authorizes the board to pay a collection fee from the proceeds of the taxes.

Proposed law authorizes the economic development authority to use the proceeds of the taxes, after payment of the collection fee, for any lawful purpose for which funds of the authority may be expended.

Effective July 1, 2018.

(Adds R.S. 47:338.264)