

2018 Regular Session

SENATE BILL NO. 544

BY SENATOR MILLS

LOCAL FINANCE. Authorizes certain parish tourism commissions to levy a hotel occupancy tax and overnight campsite parking tax to be distributed pursuant a cooperative endeavor agreement with the economic development authority. (7/1/18)

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AN ACT

To enact R.S. 47:338.264, relative to local taxation; to authorize certain parish tourist commissions to levy a hotel occupancy and overnight campsite parking tax; to provide for administration and collection of the tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

§338.264. Parish tourist commission; hotel occupancy tax and campsite parking tax; authorization

A.(1) Notwithstanding any other provision of law to the contrary, and in addition to any other tax levied and collected, a parish tourist commission with geographic boundaries that are coterminous with the governing authority of a parish that has a population of not less than sixty-five thousand nor more than eighty thousand persons according to the latest federal decennial census may, in accordance with Subsection B of this Section, levy and collect a tax upon the paid occupancy of hotel rooms located within the boundaries of the commission and the paid overnight parking at campsites located within the boundaries of

1 the commission.

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

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

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

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

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

4 D.(1) After payment of the collection fee as provided in Subsection C of
 5 this Section, the tourist commission shall retain a percentage of the proceeds of
 6 the taxes and shall transfer the remainder of the proceeds of the taxes to the
 7 economic development authority with the same boundaries as the tourist
 8 commission. The percentages retained by the commission and transferred to the
 9 authority shall be pursuant to an intergovernmental agreement between the
 10 commission and the authority.

11 (2) The tourist commission shall use the proceeds of the taxes for any
 12 lawful purpose for which funds of the commission may be expended.

13 (3) The economic development authority shall use the proceeds of the
 14 taxes within the boundaries of the authority for any lawful purpose for which
 15 funds of the authority may be expended.

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

The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

SB 544 Engrossed	DIGEST 2018 Regular Session	Mills
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Proposed law authorizes a parish tourist commission 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 parish tourist commission 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 provides that after payment of a collection fee as provided by proposed law, the parish tourist commission will retain a percentage of the proceeds of the taxes but must transfer a percentage to the economic development authority as determined by a intergovernmental agreement.

Proposed law provides that the parish tourist commission and the economic development authority may use the proceeds of the taxes, for any lawful purpose for which funds of the authority may be expended.

Effective July 1, 2018.

(Adds R.S. 47:338.264)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the levying authority from the economic development authority to the parish tourist commission.
2. Provides that a percentage of the occupancy tax shall be shared with the economic development authority as determined by an intergovernmental agreement.