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## DIGEST

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HB 339 Original

2019 Regular Session

Dwight

**Abstract:** Relative to tourist commissions and convention and visitors bureaus created as special districts, changes the definition of hotel with respect to hotel occupancy taxes levied by such commissions and bureaus.

Present law creates and provides for certain tourist commissions and convention and visitors bureaus as political subdivisions of the state. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus, including the authority to levy hotel occupancy taxes at rates set by statute.

Proposed law retains present law.

Present law generally defines the term "hotel" for purposes of levying hotel occupancy taxes pursuant to present law to mean any establishment, either public or private, engaged in the business of furnishing or providing rooms and 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.

Proposed law provides instead that the term "hotel" shall have the same meaning as provided in present law for the levy of state sales taxes on hotels. Present law defines "hotel" for such purposes to mean 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 any of the following:

- (1) A single business location.
- (2) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Provides that "hotel" does not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis and does not include certain facilities operated by nonprofit organizations.

Effective July 1, 2019.

(Amends R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and 4574.13(C)(1)(b))