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

DIGEST

Present law authorizes certain political subdivisions to levy an occupancy tax on the service of furnishing sleeping rooms, cottages or cabins by "hotels." "Hotels" are defined to include establishments engaged in the business of furnishing "overnight camping facilities" to "transient guests."

Proposed law excludes from the definition of "transient guest" (and thus exempts from occupancy tax) any person who enters into a lease or other agreement in St. Tammany Parish to occupy for 30 days or longer an accommodation, space, or lot which is in an overnight camping facility or trailer park.

Present law authorizes political subdivisions to levy a sales tax on the furnishing of storage or parking privileges by auto hotels and parking lots.

Proposed law excludes from the definition of "furnishing of storage or parking privileges" (and thus exempts from sales tax) agreements in St. Tammany Parish to furnish an accommodation, space, or lot which is in an overnight camping facility or trailer park for a period of 30 days or longer.

Effective July 1, 2010.

(Amends R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) and R.S. 47:301(14)(c))