

Regular Session, 2013

HOUSE BILL NO. 326

BY REPRESENTATIVE BARRAS

TAX/HOTEL OCCUPANCY: Authorizes the city of Youngsville to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.211, relative to the city of Youngsville; to authorize the city to levy a  
3 hotel occupancy tax; to provide for the use of tax revenues; and to provide for related  
4 matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.211 is hereby enacted to read as follows:

10 §338.211. City of Youngsville; hotel occupancy tax; authorization

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

15 (2) The word "hotel" as used in this Section shall mean and include any  
16 establishment, public or private, engaged in the business of furnishing or providing  
17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
18 sleeping purposes to transient guests where such establishment consists of two or  
19 more guest rooms and does not encompass any hospital, convalescent or nursing

1        home or sanitarium, or any hotel-like facility operated by or in connection with a  
2        hospital or medical clinic providing rooms exclusively for patients and their families.

3                (3) The person who exercises or is entitled to occupancy of the hotel room  
4        shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.  
5        "Person" as used herein shall have the same definition as that contained in R.S.  
6        47:301(8).

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

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

21               D. Except as provided in Subsection C of this Section, the governing  
22       authority of the city shall use the proceeds of the tax to fund the construction,  
23       maintenance, and operation of a multipurpose community center, economic  
24       development, and tourism within the city.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Barras

HB No. 326

**Abstract:** Authorizes the city of Youngsville in Lafayette Parish to levy and collect a hotel tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of Youngsville (Lafayette Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund the construction, maintenance, and operation of a multipurpose community center, economic development, and tourism.

(Adds R.S. 47:338.211)