

Regular Session, 2014

HOUSE BILL NO. 1083

BY REPRESENTATIVE BROSSETT

TAX/LOCAL: Authorizes the governing authority of the city of New Orleans to levy an additional hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.212, relative to the city of New Orleans; to authorize the governing
3 authority of the city to levy an additional hotel occupancy tax; to provide for the use
4 of tax proceeds; and to provide for related 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. 47:338.212 is hereby enacted to read as follows:

10 §338.212. City of New Orleans; additional hotel occupancy tax; authorization

11 A.(1) Notwithstanding any other provision of law to the contrary, the
12 governing authority of the city of New Orleans may levy and collect an additional
13 tax upon the paid occupancy of hotel rooms located within the city of New Orleans.

14 The additional hotel occupancy tax shall not exceed one and three-quarters percent
15 of the rent or fee charged for such occupancy.

16 (2) The word "hotel" as used in this Section shall mean and include any
17 establishment, public or private, engaged in the business of furnishing or providing
18 rooms or overnight camping facilities intended or designed for dwelling, lodging, or
19 sleeping purposes to transient guests where such establishment consists of two or
20 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 in this Paragraph shall have the same definition as that contained
6 in R.S. 47:301(8).

7 B. The governing authority of the city of New Orleans 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 of New Orleans voting at an
11 election held for that purpose in accordance with the Louisiana Election Code. The
12 governing authority may provide in the ordinance or resolution necessary and
13 appropriate rules and regulations for the imposition, collection, and enforcement of
14 the hotel 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 of New Orleans.

21 D. Except as provided in Subsection C of this Section, the proceeds of the
22 tax shall be used for such lawful purposes as are determined by the governing
23 authority of the city of New Orleans.

24 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor
25 and subsequently approved by the legislature, this Act shall become effective on July 1,
26 2014, or on the day following such approval by the legislature, whichever is later.

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)]

Brossett

HB No. 1083

Abstract: Authorizes the governing authority of the city of New Orleans to levy and collect an additional hotel tax at a rate not to exceed 1.75%, subject to voter approval.

Proposed law authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy and collect an additional hotel occupancy tax. Provides that the additional tax shall not exceed 1.75% of the rent or fee charged for such occupancy.

Proposed law requires that the hotel 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 for such lawful purposes as are determined by the governing authority of the city of New Orleans.

Effective July 1, 2014.

(Adds R.S. 47:338.212)