

2017 Regular Session

HOUSE BILL NO. 386

BY REPRESENTATIVE BROADWATER

TAX/HOTEL OCCUPANCY: Provides relative to the definition of hotel for purposes of certain sales and hotel occupancy taxes

1 AN ACT

2 To amend and reenact R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) and to enact R.S.  
3 47:301(6)(d), relative to certain state and local sales taxes; to exclude certain  
4 facilities from the definition of hotel for purposes of sales taxes and hotel occupancy  
5 taxes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1) are hereby amended and  
8 reenacted to read as follows:

9 §4574.1. Taxes; occupancy; sales and use

10 A.(1)

11 \* \* \*

12 (b) The word "hotel" as used ~~herein~~ in this Section shall mean and include  
13 any establishment, both public and private, engaged in the business of furnishing or  
14 providing rooms and overnight camping facilities intended or designed for dwelling,  
15 lodging, or sleeping purposes to transient guests where such establishment consists  
16 of two or more guest rooms and does not encompass any hospital, convalescent or  
17 nursing home or sanitarium, or any hotel-like facility operated by or in connection  
18 with a hospital or medical clinic providing rooms exclusively for patients and their

1 families. The word "hotel" used ~~herein~~ in this Section shall not include camp and  
 2 retreat facilities owned and operated by nonprofit organizations exempt from federal  
 3 income tax under Section 501(a) of the Internal Revenue Code as an organization  
 4 described in Section 501(c)(3) of the Internal Revenue Code provided that the net  
 5 revenue derived from the organization's property is devoted wholly to the nonprofit  
 6 organization's purposes. The word "hotel" shall not include a facility that provides  
 7 sleeping accommodations to transient individuals if each occupant permanently  
 8 resides elsewhere and is housed at the facility solely as an incident of employment  
 9 and at the direction of his employer and each occupant's employer is solely  
 10 responsible for payment of bills related to the occupant's housing at the facility.

11 \* \* \*

12 §4574.1.1. Occupancy taxes levied by the commissions

13 \* \* \*

14 C.(1) The word "hotel" as used in this Section shall mean and include any  
 15 establishment, either public or private, engaged in the business of furnishing or  
 16 providing rooms and overnight camping facilities intended or designed for dwelling,  
 17 lodging, or sleeping purposes to transient guests where such establishment consists  
 18 of two or more guest rooms and does not encompass any hospital, convalescent or  
 19 nursing home or sanitarium, or any hotel-like facility operated by or in connection  
 20 with a hospital or medical clinic providing rooms exclusively for patients and their  
 21 families. The word "hotel" shall not include a facility that provides sleeping  
 22 accommodations to transient individuals if each occupant permanently resides  
 23 elsewhere and is housed at the facility solely as an incident of employment and at the  
 24 direction of his employer and each occupant's employer is solely responsible for  
 25 payment of bills related to the occupant's housing at the facility.

26 \* \* \*

