

2019 Regular Session

HOUSE BILL NO. 216

BY REPRESENTATIVE LEGER

TAX/HOTEL OCCUPANCY: Provides relative to hotel occupancy taxes levied by tourist commissions and convention and visitors bureaus

1 AN ACT

2 To amend and reenact R.S.33:4574.1.1(C)(1), relative to certain tourists commissions and
3 convention and visitors bureaus; to provide relative to hotel occupancy taxes levied
4 by such commissions and bureaus; to provide relative to the definition of hotel with
5 respect to the levy of such taxes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

9 §4574.1.1. Occupancy taxes levied by the commissions

10 * * *

11 C.(1) The word "hotel" as used in this Section shall ~~mean and include any~~
12 ~~establishment, either public or private, engaged in the business of furnishing or~~
13 ~~providing rooms and overnight camping facilities intended or designed for dwelling,~~
14 ~~lodging, or sleeping purposes to transient guests where such establishment consists~~
15 ~~of two or more guest rooms and does not encompass any hospital, convalescent or~~
16 ~~nursing home or sanitarium, or any hotel-like facility operated by or in connection~~
17 ~~with a hospital or medical clinic providing rooms exclusively for patients and their~~
18 ~~families~~ have the same meaning as provided in R.S. 47:301(6)(a).

19 * * *

1 Section 2. This Act shall become effective on July 1, 2019; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2019, 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)]

HB 216 Original

2019 Regular Session

Leger

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 tourists 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" shall not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis.

Effective July 1, 2019.

(Amends R.S. 33:4574.1.1(C)(1))