

2019 Regular Session

HOUSE BILL NO. 339

BY REPRESENTATIVE DWIGHT

TOURISM/COMMISSION: Provides relative to hotel occupancy taxes levied by certain tourist commissions and convention and visitors bureaus

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and
3 4574.13(C)(1)(b), relative to certain tourist commissions and convention and visitors
4 bureaus; to provide relative to hotel occupancy taxes levied by such commissions
5 and bureaus; to provide relative to the definition of hotel with respect to the levy of
6 such taxes; and to provide for related matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and
12 4574.13(C)(1)(b) are hereby amended and reenacted to read as follows:

13 §4574.1.1. Occupancy taxes levied by the commissions

14 * * *

15 C.~~(†)~~ The word "hotel" as used in this Section shall ~~mean and include any~~
16 ~~establishment, either public or private, engaged in the business of furnishing or~~
17 ~~providing rooms and overnight camping facilities intended or designed for dwelling,~~
18 ~~lodging, or sleeping purposes to transient guests where such establishment consists~~
19 ~~of two or more guest rooms and does not encompass any hospital, convalescent or~~
20 ~~nursing home or sanitarium, or any hotel-like facility operated by or in connection~~

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" does not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis and does not include certain facilities operated by nonprofit organizations.

Effective July 1, 2019.

(Amends R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and 4574.13(C)(1)(b))