SLS 20RS-332

ORIGINAL

2020 Regular Session

SENATE BILL NO. 151

BY SENATOR JOHNS

TOURISM. Defines hotel for purposes of occupancy taxes levied by local tourism commissions. (10/1/20)

1	AN ACT
2	To amend and reenact R.S. 33:4574.1(A)(1)(b), relative to tourist commissions and
3	convention and visitors bureaus; to provide for a uniform definition of hotel for
4	purposes of the hotel occupancy and sales and use taxes levied by tourist
5	commissions and visitors bureaus; to provide for an effective date; and to provide for
6	related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 33:4574.1(A)(1)(b) is hereby amended and reenacted to read as
9	follows:
10	§4574.1. Taxes; occupancy; sales and use
11	A.(1)
12	* * *
13	(b)(i) The Notwithstanding any provision of law to the contrary, the word
14	"hotel" as used herein shall mean and include any establishment, both public and
15	private, engaged in the business of furnishing or providing rooms and overnight
16	camping facilities intended or designed for dwelling, lodging, or sleeping purposes
17	to transient guests where such establishment consists of two or more guest rooms in

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1	this Chapter shall have the meaning provided in R.S. 47:301(6).
2	(ii) and does Notwithstanding any provision of law to the contrary, the
3	word "hotel" as used in this Chapter shall not encompass:
4	(aa) any Any hospital, convalescent or nursing home or sanitarium, or any
5	hotel-like facility operated by or in connection with a hospital or medical clinic
6	providing rooms exclusively for patients and their families.
7	(bb) The word "hotel" used herein shall not include camp Camp and retreat
8	facilities owned and operated by nonprofit organizations exempt from federal income
9	tax under Section 501(a) of the Internal Revenue Code as an organization described
10	in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue
11	derived from the organization's property is devoted wholly to the nonprofit
12	organization's purposes.
13	* * *
14	Section 2. This Act shall become effective October 1, 2020.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 151 Original

2020 Regular Session

Johns

Present law defines hotel for purposes of the local occupancy tax charged by tourist commissions and convention and visitors bureaus as any establishment, both public and 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.

Proposed law conforms the definition of hotel to the definition applicable to the sales tax on hotel rooms.

Proposed law definition of hotel is 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 including a single business location and residential locations, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Proposed law retains present law exceptions to the definition of hotel and adds additional exceptions for establishments leasing apartments or single family dwellings on a month to month basis and establishments operated by nonprofits that provide temporary lodging to homeless transient individuals.

Effective October 1, 2020.

(Amends R.S. 33:4574.1(A)(1)(b))

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