

2026 Regular Session

HOUSE BILL NO. 114

BY REPRESENTATIVE WALTERS

TAX/HOTEL OCCUPANCY: Authorizes the town of Blanchard to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.227, relative to the town of Blanchard; to authorize the governing
3 authority of the town to levy and collect a hotel occupancy tax, subject to voter
4 approval; to provide for the use of the tax proceeds; to provide for an effective date;
5 and to provide for related matters.

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

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.227 is hereby enacted to read as follows:

11 §338.227. Town of Blanchard; hotel occupancy tax; authorization

12 A.(1) In addition to any other tax levied and collected, the governing
13 authority of the town of Blanchard may levy and collect a tax upon the paid
14 occupancy of hotel rooms located within the town. The hotel occupancy tax shall
15 not exceed one percent of the rent or fee charged for such occupancy.

16 (2) The word "hotel" as used in this Section shall have the same definition
17 as that contained in R.S. 47:301(6).

18 (3) The person who exercises or is entitled to occupancy of the hotel room
19 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

1 "Person" as used in this Paragraph shall have the same definition as that contained
2 in R.S. 47:301(8).

3 (4) The hotel occupancy tax shall be in addition to all taxes levied upon the
4 occupancy of hotel rooms located within the town.

5 B. The governing authority shall impose the tax by ordinance. However, the
6 ordinance imposing the tax shall be adopted by the governing authority only after a
7 proposition authorizing the levy of the tax has been approved by a majority of the
8 electors of the town voting at an election held for that purpose in accordance with the
9 Louisiana Election Code.

10 C. The governing authority may enter into a contract with any public entity
11 authorized to collect sales or use taxes, under terms and conditions it considers
12 appropriate, including payment of a reasonable collection fee for the collection of the
13 hotel occupancy tax authorized by this Section.

14 D. Except as provided in Subsection C of this Section, the proceeds of the
15 tax shall be deposited in the general fund of the town and shall be used solely for
16 public purposes within the town.

17 Section 2. This Act shall become effective on July 1, 2026; if vetoed by the governor
18 and subsequently approved by the legislature, this Act shall become effective on July 1,
19 2026, 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 114 Original

2026 Regular Session

Walters

Abstract: Authorizes the governing authority of the town of Blanchard to levy and collect a hotel occupancy tax at a rate not to exceed 1%, subject to voter approval.

Proposed law authorizes the governing authority of the town of Blanchard, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 1% of the rent or fee charged for such occupancy.

Proposed law requires that the 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

deposited in the general fund of the town and be used solely for public purposes within the town.

Effective July 1, 2026.

(Adds R.S. 47:338.227)