

2026 Regular Session

SENATE BILL NO. 406

BY SENATOR OWEN

TAX/LOCAL. Authorizes the city of Slidell to levy a hotel occupancy tax. (gov sig)

1 AN ACT

2 To enact R.S. 47:338.265, relative to the city of Slidell; to authorize the governing authority
3 of the city, subject to voter approval, to levy and collect a hotel occupancy tax; to
4 provide for the use of the tax proceeds; to provide for an effective date; and to
5 provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.265 is hereby enacted to read as follows:

9 **§338.265. City of Slidell; hotel occupancy tax; authorization**

10 **A.(1) In addition to any other tax levied and collected, the governing**
11 **authority of the city of Slidell may levy and collect a tax upon the paid**
12 **occupancy of hotel rooms located within the city. The hotel occupancy tax shall**
13 **not exceed two percent of the rent or fee charged for such occupancy.**

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

16 **(3) The person who exercises or is entitled to occupancy of the hotel room**
17 **shall pay the hotel occupancy tax at the time the rent or fee for occupancy is**

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

3 B. The governing authority shall impose the hotel occupancy tax by
4 ordinance. However, the ordinance imposing the tax shall be adopted by the
5 governing authority only after a proposition authorizing the levy of the tax has
6 been approved by a majority of the electors of the city voting at an election held
7 for that purpose in accordance with the Louisiana Election Code. The governing
8 authority may provide in the ordinance necessary and appropriate rules and
9 regulations for the imposition, collection, and enforcement of the hotel
10 occupancy tax.

11 C. The governing authority may enter into a contract with any public
12 entity authorized to collect sales or use taxes, under terms and conditions it
13 considers appropriate, including payment of a reasonable collection fee for the
14 collection of the hotel occupancy tax authorized by this Section. The hotel
15 occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel
16 rooms located within the city.

17 D. Except as provided in Subsection C of this Section, the governing
18 authority of the city shall use the proceeds of the tax to fund the construction,
19 operation, and maintenance of recreational facilities in the city or other
20 tourism-related initiatives set forth in the proposition authorizing the levy of
21 such tax.

22 Section 2. This Act shall become effective upon signature by the governor or, if not
23 signed by the governor, upon expiration of the time for bills to become law without signature
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
25 vetoed by the governor and subsequently approved by the legislature, this Act shall become
26 effective on the day following such approval.

