HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 115 by Representative Baylor

<u>AMENDMENT NO. 1</u>

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- 2 On page 1, line 2, after "reenact" and before "R.S. 33:2711.9(B)(3)" insert the following:
- "Section 3(A) of Act No. 38 of the 1974 Regular Session of the Legislature, as amended by Act No. 673 of the 1977 Regular Session of the Legislature, Act No. 940 of the 1981 Regular Session of the Legislature, Act No. 939 of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular Session of the
- 7 Legislature, and Act No. 864 of the 2003 Regular Session of the Legislature and"

8 <u>AMENDMENT NO. 2</u>

9 On page 2 between lines 2 and 3, insert the following:

"Section 3. Section 3(A) of Act No. 38 of the 1974 Regular Session of the Legislature, as amended by Act No. 673 of the 1977 Regular Session of the Legislature, Act No. 940 of the 1981 Regular Session of the Legislature, Act No. 939 of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular Session of the Legislature, and Act No. 864 of the 2003 Regular Session of the Legislature, is hereby amended and reenacted to read as follows:

* *

Section 3.A. In order to provide funds for the operation of the commission, the governing authority of the parish is hereby authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms and overnight camping facilities located within the parish of Lafayette. Said tax shall not exceed four percent of the rent or fee charged for such occupancy. The word "hotel" as used herein shall mean and include any establishment engaged in the business of furnishing or providing rooms or overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests and shall not encompass any hospital, convalescent or nursing home, 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. The tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room or camping facility and shall be paid at the time the rent or fee for occupancy is paid. The word "person" as used herein shall have the same definition as that contained in R.S. 47:301(8). The tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of thirty or more consecutive days, nor shall it apply to hotel rooms rented for less than three dollars a day or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days. The governing authority of Lafayette Parish shall impose the tax by ordinance, and said governing authority shall have the right to provide in the ordinance necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax.

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Section 4. Notwithstanding any other general or local law to the contrary, any tax levied and collected by the governing authority of any parish or any tourist commission upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of a tourist commission located within any such parish, shall also apply to the rent for hotel rooms rented to the same occupant for a period of fifteen or more consecutive calendar days and to those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days."

1 AMENDMENT NO. 3

2 On page 2, at the beginning of line 3, change "Section 3." to "Section 5."