

First Extraordinary Session, 2005

SENATE BILL NO. 102

BY SENATOR FIELDS AND REPRESENTATIVE BAYLOR

TAX/TAXATION. Removes the exemption from the hotel occupancy tax in certain parishes for rooms rented for 30 or more days. (gov sig)

AN ACT

To amend and reenact 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 939 of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular Session of the Legislature, and Act 864 of the 2003 Regular Session of the Legislature and R.S. 33:2711.9(B)(3) and to repeal R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and 4575.3(20)(d), relative to hotel occupancy taxes; to delete the exemption of certain rooms from hotel occupancy tax in certain parishes; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:2711.9(B)(3) is hereby amended and reenacted to read as follows:

§2711.9. Tax authorized; Iberia Parish

\* \* \*

B.

\* \* \*

(3) The tax shall be paid by the person who exercises or is entitled to

1 occupancy of the hotel room or camping facility and shall be paid at the time the rent  
2 or fee for occupancy is paid. The tax shall not apply to the rent for ~~hotel rooms~~  
3 ~~rented to the same occupant for a period of thirty or more consecutive calendar days,~~  
4 ~~nor shall it apply to hotel rooms rented for less than three dollars a day, or those~~  
5 ~~hotel rooms rented on an annual contract basis for consecutive or nonconsecutive~~  
6 ~~days.~~

7 \* \* \*

8 Section 2. R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d),  
9 4574.13(C)(1)(d), and 4575.3(20)(d) are hereby repealed in their entirety.

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

16 \* \* \*

17 Section 3.A. In order to provide funds for the operation of the commission,  
18 the governing authority of the parish is hereby authorized and empowered to levy  
19 and collect a tax upon the occupancy of hotel rooms and overnight camping facilities  
20 located within the parish of Lafayette. Said tax shall not exceed four percent of the  
21 rent or fee charged for such occupancy. The word "hotel" as used herein shall mean  
22 and include any establishment engaged in the business of furnishing or providing  
23 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
24 sleeping purposes to transient guests and shall not encompass any hospital,  
25 convalescent or nursing home, sanitarium, or any hotel-like facility operated by or  
26 in connection with a hospital or medical clinic providing rooms exclusively for  
27 patients and their families. The tax shall be paid by the person who exercises or is  
28 entitled to occupancy of the hotel room or camping facility and shall be paid at the  
29 time the rent or fee for occupancy is paid. The word "person" as used herein shall

1 have the same definition as that contained in R.S. 47:301(8). The tax shall not apply  
 2 to the rent for ~~hotel rooms rented to the same occupant for a period of thirty or more~~  
 3 ~~consecutive days, nor shall it apply to hotel rooms rented for less than three dollars~~  
 4 ~~a day or those hotel rooms rented on an annual contract basis for consecutive or~~  
 5 ~~nonconsecutive days.~~ The governing authority of Lafayette Parish shall impose the  
 6 tax by ordinance, and said governing authority shall have the right to provide in the  
 7 ordinance necessary and appropriate rules and regulations for the imposition,  
 8 collection, and enforcement of the tax.

9 \* \* \*

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

17 Section 5. This Act shall become effective upon signature by the governor or, if not  
 18 signed by the governor, upon expiration of the time for bills to become law without signature  
 19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 20 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 21 effective on the day following such approval.

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The original instrument was prepared by Riley Boudreaux. The following  
 digest, which does not constitute a part of the legislative instrument, was  
 prepared by Michael Bell.

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#### DIGEST

Fields (SB 102)

Present law authorizes various political subdivisions to levy a tax at various rates on the  
 occupancy of hotel rooms and over night camping facilities, as follows: Iberia Parish; the  
 Concordia Parish Tourist Commission; the East St. Tammany Events Center District; the  
 Madison Parish Tourist Commission; the River Parishes Convention, Tourist, and Visitors  
 District; Acadia Parish Convention and Visitors Bureau; Alexandria/Pineville Area  
 Convention and Visitors Bureau; Allen Parish Tourist Commission; the Ascension Parish  
 Tourist Commission; the Avoyelles Parish Tourist Commission; Baton Rouge Area  
 Convention and Visitors Bureau; Beauregard Tourist Commission; Cameron Parish Tourist

Commission; DeSoto Parish Tourist Bureau; East Carroll Parish Tourist Commission; East Feliciana Parish Tourist Commission; Franklin Parish Tourism Commission; Grant Parish Tourist Commission; Houma Area Convention and Visitors Bureau; Iberia Parish Tourist Commission; Iberville Tourist Commission; Jefferson Parish Multipurpose Recreation and Tourism Commission; Jefferson Davis Parish Tourist Commission; Lafayette Parish Convention and Visitors Commission; Lafourche Parish Tourist Commission; Livingston Parish Tourist Commission; Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish; Morehouse Parish Tourist Commission; Natchitoches Parish Tourist Commission; Pointe Coupee Parish Tourist Commission; Ruston-Lincoln Convention and Visitors Bureau; Sabine Parish Tourist and Recreation Commission; Shreveport-Bossier Convention and Tourist Bureau; Southwest Louisiana Convention and Visitors Bureau; St. Landry Parish Tourist Commission; St. Martin Parish Tourist Commission; St. Mary Parish Tourist Commission; St. Tammany Parish Tourist and Convention Commission; Tangipahoa Parish Tourist and Film Commission; Union Tourist Commission; Vermilion Parish Tourist Commission; Vernon Parish Tourist and Recreation Commission; Washington Parish Tourism Commission; Webster Parish Convention and Visitors Commission; West Baton Rouge Parish Tourist Commission; West Feliciana Parish Tourist Commission; a tourist commission composed of all the territory in any parish having a population of not less than 25,500 and not more than 28,000; a convention and visitor's bureau or commission in any parish having a population of not less than 135,000 and not more than 175,000 persons as of July 1, 1998.

Present law generally provides some type of exclusion for the rental of hotel rooms rented to the same occupant for a period of 30 or more days and in some cases to hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends Sec. 3(A) of Act 38 of 1974 R.S. and R.S. 33:2711.9(B)(3); repeals R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and 4575.3(20)(d))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill.

1. Adds Lafayette Parish to parishes which may remove 30-day exemption from taxes.
2. Authorizes additional parishes which may levy tax to remove exemption.