First Extraordinary Session, 2005

# ACT NO. 60

HOUSE BILL NO. 115 (DUPLICATE OF SENATE BILL NO. 102)

BY REPRESENTATIVE BAYLOR AND SENATOR FIELDS

1	AN ACT
2	To amend and reenact Section 3(A) of Act No. 38 of the 1974 Regular Session of the
3	Legislature, as amended by Act No. 673 of the 1977 Regular Session of the
4	Legislature, Act No. 940 of the 1981 Regular Session of the Legislature, Act No. 939
5	of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular
6	Session of the Legislature, and Act No. 864 of the 2003 Regular Session of the
7	Legislature and R.S. 33:2711.9(B)(3) and to repeal R.S. 33:4574.1(A)(1)(d),
8	4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and
9	4575.3(20)(d), relative to hotel occupancy taxes; to delete the exemption of certain
10	rooms from hotel occupancy tax in certain parishes; and to provide for related
11	matters.
12	Be it enacted by the Legislature of Louisiana:
13	Section 1. R.S. 33:2711.9(B)(3) is hereby amended and reenacted to read as follows:
14	§2711.9. Tax authorized; Iberia Parish
15	* * *
16	В.
17	* * *
18	(3) The tax shall be paid by the person who exercises or is entitled to
19	occupancy of the hotel room or camping facility and shall be paid at the time the rent
20	or fee for occupancy is paid. The tax shall not apply to the rent for hotel rooms
21	rented to the same occupant for a period of thirty or more consecutive calendar days,
22	nor shall it apply to hotel rooms rented for less than three dollars a day, or those
23	hotel rooms rented on an annual contract basis for consecutive or nonconsecutive
24	<del>days</del> .
25	* * *

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

### HB NO. 115

#### **ENROLLED**

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R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and 4575.3(20)(d) are hereby repealed in their entirety.

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:

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10 Section 3.A. In order to provide funds for the operation of the commission, 11 the governing authority of the parish is hereby authorized and empowered to levy 12 and collect a tax upon the occupancy of hotel rooms and overnight camping facilities 13 located within the parish of Lafayette. Said tax shall not exceed four percent of the 14 rent or fee charged for such occupancy. The word "hotel" as used herein shall mean 15 and include any establishment engaged in the business of furnishing or providing 16 rooms or overnight camping facilities intended or designed for dwelling, lodging, or 17 sleeping purposes to transient guests and shall not encompass any hospital, 18 convalescent or nursing home, sanitarium, or any hotel-like facility operated by or 19 in connection with a hospital or medical clinic providing rooms exclusively for 20 patients and their families. The tax shall be paid by the person who exercises or is 21 entitled to occupancy of the hotel room or camping facility and shall be paid at the 22 time the rent or fee for occupancy is paid. The word "person" as used herein shall 23 have the same definition as that contained in R.S. 47:301(8). The tax shall not apply 24 to the rent for hotel rooms rented to the same occupant for a period of thirty or more 25 consecutive days, nor shall it apply to hotel rooms rented for less than three dollars 26 a day or those hotel rooms rented on an annual contract basis for consecutive or 27 nonconsecutive days. The governing authority of Lafayette Parish shall impose the 28 tax by ordinance, and said governing authority shall have the right to provide in the

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1 2 ordinance necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax.

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4 Section 4. Notwithstanding any other general or local law to the contrary, any tax 5 levied and collected by the governing authority of any parish or any tourist commission upon 6 the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the 7 jurisdiction of a tourist commission located within any such parish, shall also apply to the 8 rent for hotel rooms rented to the same occupant for a period of fifteen or more consecutive 9 calendar days and to those hotel rooms rented on an annual contract basis for consecutive 10 or nonconsecutive days.

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11 Section 5. This Act shall become effective upon signature by the governor or, if not 12 signed by the governor, upon expiration of the time for bills to become law without signature 13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If 14 vetoed by the governor and subsequently approved by the legislature, this Act shall become 15 effective on the day following such approval.

# SPEAKER OF THE HOUSE OF REPRESENTATIVES

# PRESIDENT OF THE SENATE

# GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_