

Regular Session, 2014

HOUSE BILL NO. 1051

BY REPRESENTATIVE DANAHAAY

TAX/HOTEL OCCUPANCY: Authorizes the governing authorities of certain municipalities to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.212, relative to hotel occupancy taxes; to authorize the governing  
3 authorities of certain municipalities, subject to voter approval, to levy and collect a  
4 hotel occupancy tax; to provide for the use of the tax proceeds; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.212 is hereby enacted to read as follows:

8 §338.212. Certain municipalities; hotel occupancy tax; authorization

9 A.(1) In addition to any other tax levied and collected, the governing  
10 authority of any municipality with a population of not less than three thousand  
11 persons and not more than three thousand two hundred fifteen persons according to  
12 the latest federal decennial census may levy and collect a tax upon the paid  
13 occupancy of hotel rooms located within the respective municipality. The hotel  
14 occupancy tax shall not exceed two percent of the rent or fee charged for such  
15 occupancy.

16 (2) The word "hotel" as used in this Section shall mean and include any  
17 establishment, public or private, engaged in the business of furnishing or providing  
18 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
19 sleeping purposes to transient guests where such establishment consists of two or  
20 more guest rooms and does not encompass any hospital, convalescent or nursing

1 home or sanitarium, or any hotel-like facility operated by or in connection with a  
2 hospital or medical clinic providing rooms exclusively for patients and their families.

3 (3) The person who exercises or is entitled to occupancy of the hotel room  
4 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.  
5 "Person" as used in this Paragraph shall have the same definition as that contained  
6 in R.S. 47:301(8).

7 B. The governing authority of the respective municipality shall impose the  
8 hotel occupancy tax by ordinance or resolution. The governing authority may adopt  
9 such ordinance or resolution only after a proposition authorizing the levy of the tax  
10 has been approved by a majority of the electors of the respective municipality voting  
11 at an election held for that purpose in accordance with the Louisiana Election Code.  
12 The governing authority may provide in the ordinance or resolution necessary and  
13 appropriate rules and regulations for the imposition, collection, and enforcement of  
14 the hotel occupancy tax.

15 C. The governing authority may enter into a contract with any public entity  
16 authorized to collect sales or use taxes, under such terms and conditions as it may  
17 deem appropriate, including payment of a reasonable collection fee, for the  
18 collection of the hotel occupancy tax authorized by this Section. The hotel  
19 occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel  
20 rooms located within the respective municipality.

21 D. Except as provided in Subsection C of this Section, the proceeds of the  
22 tax authorized by this Section shall be used for such lawful purposes as are  
23 determined by the governing authority of the respective municipality.

24 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor  
25 and subsequently approved by the legislature, this Act shall become effective on July 1,  
26 2014, or on the day following such approval by the legislature, whichever is later.

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DIGEST

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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)]

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Danahay

HB No. 1051

**Abstract:** Authorizes the governing authorities of certain municipalities to levy and collect a hotel tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of any municipality with a population of not less than 3,000 persons and not more than 3,215 persons, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% 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 used for such lawful purposes as are determined by the governing authority of the respective municipality.

Effective July 1, 2014.

(Adds R.S. 47:338.212)