

2015 Regular Session

HOUSE BILL NO. 147

BY REPRESENTATIVE MONTOUCET

TAX/HOTEL OCCUPANCY: Authorizes the town of Duson to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.215, relative to the town of Duson; to authorize the town to levy a  
3 hotel occupancy tax; to provide for the use of tax revenues; and to provide for related  
4 matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.215 is hereby enacted to read as follows:

10 §338.215. Town of Duson; hotel occupancy tax; authorization

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

15 (2) The word "hotel" as used in this Section shall mean and include any  
16 establishment, public or private, engaged in the business of furnishing or providing  
17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
18 sleeping purposes to transient guests where such establishment consists of two or  
19 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 herein shall have the same definition as that contained in R.S.  
6 47:301(8).

7 B. The governing authority of Duson shall impose the hotel occupancy tax  
8 by ordinance or resolution. The governing authority may adopt such ordinance or  
9 resolution only after a proposition authorizing the levy of the tax has been approved  
10 by a majority of the electors of the town voting at an election held for that purpose  
11 in accordance with the Louisiana Election Code. The governing authority may  
12 provide in the ordinance or resolution necessary and appropriate rules and  
13 regulations for the imposition, collection, and enforcement of the hotel occupancy  
14 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 collection  
18 of the hotel occupancy tax authorized by this Section. The hotel occupancy tax shall  
19 be in addition to all taxes levied upon the occupancy of hotel rooms located within  
20 the town.

21 D. Except as provided in Subsection C of this Section, the governing  
22 authority of the town shall use the proceeds of the tax to fund economic  
23 development, the promotion of tourism, and related infrastructure within the town.

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DIGEST

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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HB 147 Original

2015 Regular Session

Montoucet

**Abstract:** Authorizes the town of Duson, in Acadia and Lafayette Parishes, to levy and collect a hotel tax at a rate not to exceed 4%, subject to voter approval.

Proposed law authorizes the governing authority of Duson (Acadia and Lafayette Parishes), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% 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 to fund economic development, the promotion of tourism, and related infrastructure within the town.

(Adds R.S. 47:338.215)