2015 Regular Session

HOUSE BILL NO. 147

BY REPRESENTATIVE MONTOUCET

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

20   home or sanitarium, or any hotel-like facility operated by or in connection with a

21   hospital or medical clinic providing rooms exclusively for patients and their families.

1   (3) The person who exercises or is entitled to occupancy of the hotel room

2   shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

3   "Person" as used herein shall have the same definition as that contained in R.S.

4   47:301(8).

5   B. The governing authority of Duson shall impose the hotel occupancy tax

6   by ordinance or resolution. The governing authority may adopt such ordinance or

7   resolution only after a proposition authorizing the levy of the tax has been approved

8   by a majority of the electors of the town voting at an election held for that purpose

9   in accordance with the Louisiana Election Code. The governing authority may

10   provide in the ordinance or resolution necessary and appropriate rules and

11   regulations for the imposition, collection, and enforcement of the hotel occupancy

12   tax.

13   C. The governing authority may enter into a contract with any public entity

14   authorized to collect sales or use taxes, under such terms and conditions as it may

15   deem appropriate including payment of a reasonable collection fee for the collection

16   of the hotel occupancy tax authorized by this Section. The hotel occupancy tax shall

17   be in addition to all taxes levied upon the occupancy of hotel rooms located within

18   the town.

19   D. Except as provided in Subsection C of this Section, the governing

20   authority of the town shall use the proceeds of the tax to fund economic

21   development, the promotion of tourism, and related infrastructure within the town.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

_____

PRESIDENT OF THE SENATE

_____

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored
are additions.