

2019 Regular Session

SENATE BILL NO. 204

BY SENATOR PETERSON

TAX/TAXATION. Authorizes the voters in the parish of Orleans to decide how hospitality taxes are dedicated. (8/1/19)

1 AN ACT

2 To enact R.S. 47:338.265, relative to certain hospitality taxes collected in the parish of

3 Orleans; to provide relative to hotel occupancy taxes; to provide for a tax on food

4 and beverages; to provide for definitions; to provide for an election; and to provide

5 for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.265 is hereby enacted to read as follows:

9 **§338.265. Orleans Parish; hospitality taxes; authorization**

10 **A. Notwithstanding any other provisions of law to the contrary,**

11 **including the provisions of Acts 1978, No. 305: Enacted Sections 1 through 17,**

12 **Acts 1980, No. 99: Amended Sections 4(I) and 8 of Act 305 of 1978 RS and**

13 **added Section 6.1 to Act 305 of 1978 RS, Acts 1987, No. 390: Amended Sections**

14 **4, 4(D) and (M), 8 of Act 305 of 1978 RS and added Sections 18 through 24 to**

15 **Act 305 of 1978 RS and Acts 2002, 1st Ex. Sess., No. 72: Amended Sections 20**

16 **and 23 of Act 390 of 1987 RS, the governing authority for the parish of Orleans**

17 **is hereby authorized to hold an election to determine how dedicated hospitality**

1 **taxes are distributed. The election shall be approved by a majority of the**
2 **qualified electors voting on the proposition at an election held for that purpose**
3 **and conducted in accordance with the Louisiana Election Code.**

4 **B. For the purposes of this Section, the terms used herein shall have the**
5 **following meanings unless the context clearly indicates otherwise:**

6 **(1) "Authority" means the Ernest N. Morial - New Orleans Exhibition**
7 **Hall Authority.**

8 **(2) "Dedicated hospitality taxes" mean hotel occupancy taxes and food**
9 **and beverage taxes collected by the Authority.**

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

DIGEST

SB 204 Original

2019 Regular Session

Peterson

Proposed law authorizes the governing authority for the parish of Orleans to hold an election to determine how dedicated hospitality taxes are distributed.

Proposed law further provides that the election is approved by a majority of the qualified electors voting on the proposition at an election held for that purpose and conducted in accordance with the Louisiana Election Code.

Proposed law provides for the following definitions:

- (1) "Authority" means the Ernest N. Morial - New Orleans Exhibition Hall Authority.
- (2) "Dedicated hospitality taxes" mean hotel occupancy taxes and food and beverage taxes collected by the Authority.

Effective August 1, 2019.

(Adds R.S. 47:338.265)