

2021 Regular Session

HOUSE BILL NO. 681

BY REPRESENTATIVE BOURRIAQUE

TAX: Provides an exclusion from sales and use taxes for certain establishments

1 AN ACT

2 To enact R.S. 47:301(6)(d), relative to taxes imposed on the furnishing and occupancy of
3 certain rooms; to provide for sales and use taxes; to provide for hotel occupancy
4 taxes; to provide an exclusion for certain establishments; to provide limitations; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(6)(d) is hereby enacted to read as follows:

8 §301. Definitions

9 As used in this Chapter the following words, terms, and phrases have the
10 meanings ascribed to them in this Section, unless the context clearly indicates a
11 different meaning:

12 * * *

13 (6)

14 * * *

15 (d) "Hotel" shall not include any establishment consisting of and operated
16 solely as a facility zoned by local ordinance as disaster recovery housing, temporary
17 workforce housing, or any other similar type of establishment which is closed to and
18 does not accept reservations directly from individuals of the general public and
19 which does not market, solicit, advertise, or accept reservations through the use of
20 any online platform. However, the provisions of this Subparagraph shall not apply

individuals of the general public and which does not market, solicit, advertise, or accept reservations through the use of any online platform. However, provides that proposed law does not apply to any facility that previously operated as a conventional hotel, motel, recreational vehicle park, manufactured home park, or campground.

Present law authorizes parish governing authorities to create tourist commissions and convention and visitors bureaus. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus. Authorizes parish governing authorities, for the purpose of funding the commissions and bureaus, to levy hotel occupancy taxes. Provides restrictions with respect to the levy of these taxes.

Present law creates and provides for certain tourist commissions and convention and visitors bureaus as political subdivisions of the state. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus, including the authority to levy hotel occupancy taxes at rates set by statute.

Present law defines the term "hotel" for purposes of levying hotel occupancy taxes to have the same meaning as provided in present law for the levy of sales and use taxes on hotels.

Proposed law retains present law.

(Adds R.S. 47:301(6)(d))