

Regular Session, 2012

HOUSE BILL NO. 412

BY REPRESENTATIVE JOHNSON

TAX/HOTEL OCCUPANCY: Statutorily substitutes the city of Bunkie, in lieu of a certain population range, as the taxing authority authorized to levy and collect a hotel occupancy tax

1 AN ACT

2 To amend and reenact R.S. 47:338.210(A)(1), (B), (C), and (D), relative to the hotel  
3 occupancy tax; to provide for legislative intent relative to substitution of the city of  
4 Bunkie for municipalities in a particular population range in existing law which is  
5 authorized to levy and collect a hotel occupancy tax; and to provide for related  
6 matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:338.210(A)(1), (B), (C), and (D) are hereby amended and  
12 reenacted to read as follows:

13 §338.210. City of Bunkie; Hotel hotel occupancy tax; ~~certain municipalities~~  
14 authorization

15 A.(1) In addition to any other tax levied and collected, the governing  
16 authority of ~~a municipality with a population of between four thousand one hundred~~  
17 ~~fifty and four thousand two hundred fifty persons according to the most recent~~  
18 ~~federal decennial census~~ the city of Bunkie may levy and collect a tax upon the paid

1 occupancy of hotel rooms located within the ~~municipality~~ city. The hotel occupancy  
2 tax shall not exceed five percent of the rent or fee charged for such occupancy.

3 \* \* \*

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

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

18 D. Except as provided in Subsection C of this Section, the proceeds of the  
19 tax shall be deposited in the general fund of the ~~municipality~~ city and shall be used  
20 solely for public purposes within the ~~municipality~~ city.

21 Section 2. This Act is intended to substitute the city of Bunkie for a municipality  
22 with a population between four thousand one hundred fifty and four thousand two hundred  
23 fifty according to the latest federal decennial census in existing law and not to authorize an  
24 additional tax nor to require additional voter approval of any tax levied by the city of Bunkie  
25 under authority of R.S. 47:338.210 (redesignated from R.S. 33:2740.18.5) prior to the  
26 effective date of this Act.

27 Section 3. This Act shall become effective upon signature by the governor or, if not  
28 signed by the governor, upon expiration of the time for bills to become law without signature  
29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.
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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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Johnson

HB No. 412

**Abstract:** Statutorily substitutes the city of Bunkie, in lieu of a certain population range, as the taxing authority authorized to levy and collect a hotel occupancy tax.

Present law authorizes the governing authority of a municipality with a population between 4,150 and 4,250, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

Proposed law retains present law but specifies that the provisions of present law apply to the city of Bunkie rather than to the governing authority of a municipality with a population between 4,150 and 4,250.

Proposed law specifies legislative intent to substitute Bunkie for municipalities in a certain population range and not to authorize an additional tax or require additional voter approval for a tax levied under present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:338.210(A)(1), (B), (C), and (D))