

Regular Session, 2012
HOUSE BILL NO. 412
BY REPRESENTATIVE JOHNSON

ACT No. 390

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

21 * * *

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

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

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

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

24 Section 3. This Act shall become effective upon signature by the governor or, if not
25 signed by the governor, upon expiration of the time for bills to become law without signature
26 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.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____