

Regular Session, 2010  
HOUSE BILL NO. 538  
BY REPRESENTATIVE BURFORD

# ACT No. 922

1 AN ACT

2 To enact R.S. 33:2740.18.4, relative to the city of Mansfield; to authorize the governing  
3 authority of the city to levy and collect a hotel occupancy tax subject to voter  
4 approval; to provide for the use of such tax; and to provide for related 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. 33:2740.18.4 is hereby enacted to read as follows:

10 §2740.18.4. City of Mansfield; hotel occupancy tax; authorization

11 A.(1) Notwithstanding any other provision of law, and in addition to any  
12 other tax now or hereafter levied and collected, the governing authority of the city  
13 of Mansfield may levy and collect a tax upon the paid occupancy of hotel rooms  
14 located within the city. The hotel occupancy tax shall not exceed three percent of the  
15 rent or fee charged for such occupancy.

16 (2) The word "hotel" as used in this Section shall mean and include any  
17 establishment, public or private, engaged in the business of furnishing or providing  
18 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
19 sleeping purposes to transient guests where such establishment consists of two or  
20 more guest rooms and does not encompass any hospital, convalescent or nursing  
21 home or sanitarium, or any hotel-like facility operated by or in connection with a  
22 hospital or medical clinic providing rooms exclusively for patients and their families.

23 (3) The person who exercises or is entitled to occupancy of the hotel room  
24 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

1           "Person" as used herein shall have the same definition as that contained in R.S.  
2           47:301(8).

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

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

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

20          Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor  
21          and subsequently approved by the legislature, this Act shall become effective on July 1,  
22          2010, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_