2017 Regular Session

HOUSE BILL NO. 599

BY REPRESENTATIVE BROADWATER

TAX/HOTEL OCCUPANCY: Imposes a per night fee on certain hotel stays

1   AN ACT

2   To enact Chapter 15 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to

3   be comprised of R.S. 47:1251, relative to state fees; to impose a fee on hotel

4   occupancy; to provide for the amount and collection of the fee; to provide relative

5   to the dedication of revenues from the fee; to require rulemaking; to provide for

6   effectiveness; and to provide for related matters.

7   Be it enacted by the Legislature of Louisiana:

8   Section 1. Chapter 15 of Subtitle II of Title 47 of the Louisiana Revised Statutes of

9   1950, to be comprised of R.S. 47:1251 is hereby enacted to read as follows:

10   CHAPTER 15. MISCELLANEOUS FEES AND TAXES

11   §1251. Hotel occupancy fee; imposition; collection; dedication

12   A. On or after July 1, 2017, each hotel in this state shall charge a five dollar

13   per night fee to the customer, unless it is an extended stay rental, for each calendar

14   day a sleeping room, cottage, or cabin is furnished. The hotel shall collect the fee

15   at the time the guest pays for the furnishing of the sleeping room, cottage, or cabin.

16   The hotel collecting the fee shall remit the fee on a monthly basis to the Department

17   of Revenue.

18   B. For purposes of this Section, the following terms shall have the meanings

19   ascribed to them:

1   (1) "Extended stay" shall mean any hotel furnishing sleeping rooms,

2   cottages, or cabins to transient guests for longer than thirty consecutive days.

3   (2) "Hotel" shall have the same meaning as provided for in R.S.

4   47:301(6)(a).

5   C. After allocation of the fee proceeds to the Bond Security and Redemption

6   Fund as provided for in Article VII, Section 9(B) of the Constitution of Louisiana,

7   the remaining monies shall be allocated as follows:

8   (1) Twenty percent shall be appropriated by the legislature to the Office of

9   the Lieutenant Governor for purposes of tourism.

10   (2) Eighty percent shall be deposited in the Transportation Trust Fund.

11   (D) The secretary of the Department of Revenue shall promulgate rules and

12   regulations as are necessary to implement the provisions of this Section.

13   Section 2. This Act shall become effective on July 1, 2017.

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)]

HB 599 Original   2017 Regular Session   Broadwater

Abstract: Imposes a $5 per night fee on hotel occupancy.

Proposed law, beginning July 1, 2017, requires that each hotel in this state charge a $5 per
night fee to the customer, unless it is an extended stay rental, for each calendar day a
sleeping room, cottage, or cabin is furnished. Fee collections shall be remitted monthly to
the Dept. of Revenue.

Proposed law defines "extended stay" and "hotel" for purposes of proposed law.

Proposed law requires that after allocation of fee proceeds to the Bond Security and
Redemption Fund as provided for in present constitution, the monies remaining shall be
allocated as follows:

(1)   20% shall be available for appropriation by the legislature to the Office of the
        Lieutenant Governor for purposes of tourism.

(2)   80% shall be deposited in the Transportation Trust Fund.

Proposed law requires the secretary of the Dept. of Revenue to promulgate rules and
regulations as are necessary to implement the provisions of proposed law.

Effective July 1, 2017.

(Adds R.S. 47:1251)