

Regular Session, 2014

SENATE BILL NO. 435

BY SENATOR PERRY

MUNICIPALITIES. Authorizes the city of Scott to levy a hotel occupancy tax not to exceed five percent of the rent or fee charged for such occupancy. (gov sig)

1 AN ACT

2 To enact R.S. 47:338.212, relative to the city of Scott; to authorize the city to levy a hotel  
3 occupancy tax; to provide for the use of tax revenues; to provide for an effective  
4 date; and to provide for related matters.

5 Notice of intention to introduce this Act has been published.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.212 is hereby enacted to read as follows:

8 **§338.212. City of Scott; hotel occupancy tax; authorization**

9 **A.(1) In addition to any other tax levied and collected, the governing**  
10 **authority of the city of Scott may levy and collect a tax upon the paid occupancy**  
11 **of hotel rooms located within the city. The hotel occupancy tax shall not exceed**  
12 **five percent of the rent or fee charged for such occupancy.**

13 **(2) The word "hotel" as used in this Section shall mean and include any**  
14 **establishment, public or private, engaged in the business of furnishing or**  
15 **providing rooms or overnight camping facilities intended or designed for**  
16 **dwelling, lodging, or sleeping purposes to transient guests where such**  
17 **establishment consists of two or more guest rooms and does not encompass any**

1 hospital, convalescent or nursing home or sanitarium, or any hotel-like facility  
2 operated by or in connection with a hospital or medical clinic providing rooms  
3 exclusively for patients and their families.

4 (3) The person who exercises or is entitled to occupancy of the hotel  
5 room shall pay the hotel occupancy tax at the time the rent or fee for occupancy  
6 is paid. "Person" as used herein shall have the same definition as that contained  
7 in R.S. 47:301(8).

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

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

22 D. Except as provided in Subsection C of this Section, the governing  
23 authority of the city shall use the proceeds of the tax to fund the construction,  
24 maintenance, and operation of a 4-H facility, a multipurpose community center,  
25 or a park or for purposes of economic development, recreation, and tourism  
26 within the city.

27 Section 2. 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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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

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#### DIGEST

Perry (SB 435)

Proposed law authorizes the governing authority of the city of Scott, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed five percent of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund the construction, maintenance, and operation of a 4-H facility, a multipurpose community center, or a park or for the purposes of economic development, recreation, and tourism.

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

(Adds R.S. 47:338.212)