

2025 Regular Session

HOUSE BILL NO. 48

BY REPRESENTATIVE GLORIOSO

TAX/HOTEL OCCUPANCY: Authorizes the city of Slidell to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.265, relative to the city of Slidell; to authorize the governing authority  
3 of the city, subject to voter approval, to levy and collect a hotel occupancy tax; to  
4 provide for the use of the tax proceeds; to provide for effectiveness; and to provide  
5 for related matters.

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

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.265 is hereby enacted to read as follows:

11 §338.265. City of Slidell; hotel occupancy tax; authorization

12 A.(1) In addition to any other tax levied and collected, the governing  
13 authority of the city of Slidell may levy and collect a tax upon the paid occupancy  
14 of hotel rooms located within the city. The hotel occupancy tax shall not exceed two  
15 percent of the rent or fee charged for such occupancy.

16 (2) The word "hotel" as used in this Section shall have the same definition  
17 as that contained in R.S. 47:301(6).

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

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

12          C. The governing authority may enter into a contract with any public entity  
13          authorized to collect sales or use taxes, under terms and conditions it considers  
14          appropriate, including payment of a reasonable collection fee 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          city.

18          D. Except as provided in Subsection C of this Section, the governing  
19          authority of the city shall use the proceeds of the tax to fund the construction,  
20          operation, and maintenance of recreational facilities in the city or other tourism-  
21          related initiatives set forth in the proposition authorizing the levy of such tax.

22          Section 2. This Act shall become effective upon signature by the governor or, if not  
23 signed by the governor, upon expiration of the time for bills to become law without signature  
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
25 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
26 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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HB 48 Reengrossed

2025 Regular Session

Glorioso

**Abstract:** Authorizes the governing authority of the city of Slidell to levy and collect a hotel occupancy tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Slidell, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% 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 recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.

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

(Adds R.S. 47:338.265)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Reduce the maximum hotel occupancy tax rate from 5% to 2%.
2. Require that the proceeds of the tax be used to fund recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.

The House Floor Amendments to the engrossed bill:

1. Change the definition of the word "hotel" to have the same definition as provided in present law (R.S. 47:301(6)).