
SENATE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Senator Foil to Engrossed House Bill No. 374 by Representative McFarland

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:340.1(A)" insert the following:

3 "and to enact R.S. 47:340.1(G)"

4 AMENDMENT NO. 2

5 On page 1, line 7, after "amended and reenacted" insert the following:

6 "and R.S. 47:340.1(G) is hereby enacted"

7 AMENDMENT NO. 3

8 On page 3, between lines 6 and 7, insert the following:

9 "(v) Shared hotel brand."

10 AMENDMENT NO. 4

11 On page 3, between lines 18 and 19, insert the following:

12 "(10) "Local occupancy tax" means a tax levied by a local taxing authority
13 upon the furnishing or occupancy of sleeping rooms, hotel rooms, motel rooms,
14 overnight camping facilities, or any other similar accommodation or establishment
15 authorized under the Louisiana Revised Statutes of 1950, including but not limited
16 to Title 33 and Title 47, to levy occupancy taxes.

17 (11) "Local taxing authority" means parishes, municipalities, special taxing
18 districts, political subdivisions, parish governing bodies, and commissions created
19 pursuant to R.S. 33:4574(B) that are authorized under the Louisiana Revised Statutes
20 of 1950, including but not limited to Title 33 and Title 47, to levy occupancy taxes.

21 (12) "Shared hotel brand" means an identifying trademark that an owner,
22 operator, or manager is expressly licensed to operate a hotel under, in accordance
23 with the terms of a hotel franchise or management agreement.

24 * * *

25 G. Beginning January 1, 2026, an accommodations intermediary remitting
26 sales and use taxes to the Commission as a marketplace facilitator shall also remit
27 hotel and motel occupancy taxes due upon the furnishing of sleeping rooms,
28 cottages, or cabins by hotels to the Commission subject to the same rules,
29 administration, and rights in this Chapter."

30