
SENATE FLOOR AMENDMENTS

2016 Regular Session

Amendments proposed by Senator Barrow to Engrossed Senate Bill No. 137 by Senator Barrow

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 33:2740.67(G)" insert "and R.S. 47:338.217"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "board;" insert "to provide for hotel occupancy tax;"

5 AMENDMENT NO. 3

6 On page 2, line 20, after "**Parish**" delete "**may**" and insert "**shall**"

7 AMENDMENT NO. 4

8 On page 2, at the end of line 28, insert the following:

9 **"Should the governing authority take action as authorized in this Paragraph to**
10 **collect the hotel occupancy tax, the collection shall begin no earlier than August 1,**
11 **2016."**

12 AMENDMENT NO. 5

13 On page 3, delete lines 3 and 4 in their entirety, and insert the following:

14 "Section 2. R.S. 47:338.217 is hereby enacted to read as follows:

15 **§338.217. Hotel occupancy tax in East Baton Rouge Parish**

16 **A. Notwithstanding any other provision of law, and in addition to any other tax**
17 **now or hereafter levied and collected, the governing authority of East Baton Rouge**
18 **Parish, is hereby authorized and empowered to levy and collect a tax upon the paid**
19 **occupancy of hotel rooms located within East Baton Rouge Parish, but not located**
20 **within the municipalities of Baker, Central or Zachary or the area within the**
21 **boundaries of the Baton Rouge North Economic Development District, which are**
22 **hereby excepted. The hotel occupancy tax shall be two percent of the rent or fee**
23 **charged for such occupancy. The hotel occupancy tax shall be paid by the person who**
24 **exercises or is entitled to occupancy of the hotel room and shall be paid at the time the**
25 **rent or fee for occupancy is paid. "Person" as used herein shall have the same**
26 **definition as that contained in R.S. 47:301(8).**

27 **B. The governing authority shall impose the hotel occupancy tax by ordinance**
28 **adopted by the governing authority which shall have the right to provide in the**
29 **ordinance or by resolution necessary and appropriate rules and regulations for the**
30 **imposition, collection, and enforcement of the hotel occupancy tax, including but not**
31 **limited to a provision that the initial collection of the tax shall begin on the first of a**
32 **month following the adoption of the ordinance levying the tax. Should the governing**
33 **authority take action as authorized in this Section to collect the hotel occupancy tax,**
34 **the collection shall begin no earlier than August 1, 2016. The ordinance levying and**
35 **imposing the hotel occupancy tax shall be approved by a favorable vote of a majority**
36 **of the members of the governing authority present and voting. The term "ordinance"**
37 **means an ordinance, act, or other appropriate legislative enactment of the governing**
38 **authority.**

39 **C. The governing authority shall have the right to contract with the state of**
40 **Louisiana for the collection of the hotel occupancy tax. The tax shall be in addition to**
41 **all other taxes presently being levied upon the occupancy of hotel rooms in the parish.**

1 **D. Fifty percent of the net proceeds of the tax after deduction of reasonable**
2 **collection expenses shall be used to fund the Baton Rouge River Center and fifty**
3 **percent of the net proceeds of the tax after deduction of reasonable collection expenses**
4 **shall be used to fund Visit Baton Rouge."**