

SENATE BILL NO. 542

BY SENATOR JOHNS

1 AN ACT

2 To enact R.S. 47:338.219, relative to the hotel and motel occupancy tax; to authorize the  
3 governing authority of the Southwest Louisiana Convention and Visitors Bureau to  
4 levy and collect an additional one percent hotel and motel occupancy tax; to provide  
5 for the distribution of and purposes for which the proceeds of the tax may be used;  
6 and to provide for related matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.219 is hereby enacted to read as follows:

10 **§338.219. Hotel and motel occupancy tax in Calcasieu Parish**

11 **A.(1) Notwithstanding any other provision of law, and in addition to any**  
12 **other tax levied and collected or authorized to be levied, the governing authority**  
13 **of the Southwest Louisiana Convention and Visitors Bureau may levy and**  
14 **collect a tax upon the paid occupancy of any hotel and motel rooms located**  
15 **within the geographic boundaries of Calcasieu Parish, both unincorporated**  
16 **areas and incorporated municipalities. The hotel and motel occupancy tax shall**  
17 **be one percent of the rent or fee charged for the occupancy.**

18 **(2) The word "hotel" as used in this Section shall have the same**  
19 **definition as that contained in R.S. 33:4574.1.1(C)(1).**

20 **(3) The hotel occupancy tax shall be paid by the person who exercises or**  
21 **is entitled to occupancy of the hotel or motel room and shall be paid at the time**  
22 **the rent or fee for occupancy is paid. "Person" as used in this Section shall have**  
23 **the same definition as that contained in R.S. 47:301(8).**

24 **B. The governing authority shall impose the occupancy tax by ordinance**

1 adopted by the governing authority which shall have the right to provide in the  
2 ordinance or by resolution necessary and appropriate rules and regulations for  
3 the imposition, collection, and enforcement of the occupancy tax, including but  
4 not limited to a provision that the initial collection of the tax shall begin on the  
5 first of a month following the adoption of the ordinance levying the tax. Should  
6 the governing authority take action as authorized in this Section to collect the  
7 hotel and motel occupancy tax, the collection shall begin no earlier than  
8 August 1, 2018. The ordinance levying and imposing the occupancy tax shall be  
9 approved by a favorable vote of a majority of the members of the governing  
10 authority present and voting. The term "ordinance" means an ordinance, act,  
11 or other appropriate legislative enactment of the governing authority.

12 C. The governing authority may collect the tax or may contract with the  
13 state or with any public entity authorized to collect sales and use taxes, under  
14 terms and conditions as it may deem appropriate.

15 D.(1) The net proceeds of the tax, after deduction of not more than five  
16 percent of the collections dedicated to the Southwest Louisiana Convention and  
17 Visitors Bureau Project Enhancement Grant Program, shall be disbursed as  
18 provided in Paragraph (2) of this Subsection.

19 (2) After the Southwest Louisiana Convention and Visitors Bureau and  
20 the governing authority or authorities of the parish or municipalities within its  
21 territories in which a hotel or motel is located have entered into a cooperative  
22 endeavor agreement, the bureau shall disburse the proceeds, as determined in  
23 Paragraph (1) of this Subsection, to the appropriate local governmental  
24 subdivision based upon the tax revenue collected from the hotels and motels  
25 located within the applicable jurisdiction. The agreement shall specify that the  
26 parties agree to use the proceeds for promoting and funding programs that  
27 enhance visitation, tourism, and economic development, and for infrastructure  
28 improvements.

29 Section 2. This Act shall become effective upon signature by the governor or, if not  
30 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_