

2020 Regular Session

SENATE BILL NO. 151

BY SENATOR JOHNS

TOURISM. Defines hotel for purposes of occupancy taxes levied by local tourism commissions. (10/1/20)

1 AN ACT

2 To amend and reenact R.S. 33:4574.1(A)(1)(b), relative to tourist commissions and
3 convention and visitors bureaus; to provide for a uniform definition of hotel for
4 purposes of the hotel occupancy and sales and use taxes levied by tourist
5 commissions and visitors bureaus; to provide for an effective date; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:4574.1(A)(1)(b) is hereby amended and reenacted to read as
9 follows:

10 §4574.1. Taxes; occupancy; sales and use

11 A.(1)

12 * * *

13 (b)(i) The Notwithstanding any provision of law to the contrary, the word
14 "hotel" as used ~~herein shall mean and include any establishment, both public and~~
15 ~~private, engaged in the business of furnishing or providing rooms and overnight~~
16 ~~camping facilities intended or designed for dwelling, lodging, or sleeping purposes~~
17 ~~to transient guests where such establishment consists of two or more guest rooms~~ in

