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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 151 Original

2020 Regular Session

Johns

Present law defines hotel for purposes of the local occupancy tax charged by tourist commissions and convention and visitors bureaus as any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms.

Proposed law conforms the definition of hotel to the definition applicable to the sales tax on hotel rooms.

Proposed law definition of hotel is any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins including a single business location and residential locations, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Proposed law retains present law exceptions to the definition of hotel and adds additional exceptions for establishments leasing apartments or single family dwellings on a month to month basis and establishments operated by nonprofits that provide temporary lodging to homeless transient individuals.

Effective October 1, 2020.

(Amends R.S. 33:4574.1(A)(1)(b))