

2020 Regular Session

HOUSE BILL NO. 671

BY REPRESENTATIVE STEFANSKI

TOURISM: Provides relative to the levy of hotel occupancy taxes for tourism purposes

1 AN ACT

2 To amend and reenact R.S. 33:4574.1(A)(1)(b), 4574.9(C)(1)(b), and 4574.12(D)(1)(b) and
3 to enact R.S. 33:4574.1.1(C)(3), relative to the levy of hotel occupancy taxes by
4 parishes and convention and visitors bureaus; to provide relative to the definition of
5 hotel with respect to the levy of such taxes; to exclude certain workforce housing
6 from such definition; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:4574.1(A)(1)(b), 4574.9(C)(1)(b), and 4574.12(D)(1)(b) are
9 hereby amended and reenacted and R.S. 33:4574.1.1(C)(3), is hereby enacted to read as
10 follows:

11 §4574.1. Taxes; occupancy; sales and use

12 A.(1)

13 * * *

14 (b)(i) The word "hotel" as used ~~herein~~ in this Section shall mean and include
15 any establishment, both public and private, engaged in the business of furnishing or
16 providing rooms and overnight camping facilities intended or designed for dwelling,
17 lodging, or sleeping purposes to transient guests where such establishment consists
18 of two or more guest rooms and does not encompass any hospital, convalescent or
19 nursing home or sanitarium, or any hotel-like facility operated by or in connection
20 with a hospital or medical clinic providing rooms exclusively for patients and their

1 families. The word "hotel" used ~~herein~~ in this Section shall not include camp and
2 retreat facilities owned and operated by nonprofit organizations exempt from federal
3 income tax under Section 501(a) of the Internal Revenue Code as an organization
4 described in Section 501(c)(3) of the Internal Revenue Code provided that the net
5 revenue derived from the organization's property is devoted wholly to the nonprofit
6 organization's purposes.

7 (ii) Notwithstanding any other provision of law to the contrary, the word
8 "hotel" as used in this Section shall not encompass any establishment consisting of
9 and operated solely as a facility zoned by local ordinance as workforce housing, or
10 any other similar type of establishment which is closed to and does not accept
11 reservations directly from individuals of the general public and which does not
12 market, solicit, advertise, or accept reservations through the use of any online
13 platform.

14 * * *

15 §4574.1.1. Occupancy taxes levied by the commissions

16 * * *

17 C.

18 * * *

19 (3) Notwithstanding any other provision of law to the contrary, the word
20 "hotel" as used in this Section shall not encompass any establishment consisting of
21 and operated solely as a facility zoned by local ordinance as workforce housing, or
22 any other similar type of establishment which is closed to and does not accept
23 reservations directly from individuals of the general public and which does not
24 market, solicit, advertise, or accept reservations through the use of any online
25 platform.

26 * * *

27 §4574.9. Concordia Parish Tourist Commission

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29 C.(1)

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(b)(i) The word "hotel" as used ~~herein~~ in this Section shall mean and include 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 and does not encompass any hospital, convalescent or nursing home, or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(ii) Notwithstanding any other provision of law to the contrary, the word "hotel" as used in this Section shall not encompass any establishment consisting of and operated solely as a facility zoned by local ordinance as workforce housing, or any other similar type of establishment which is closed to and does not accept reservations directly from individuals of the general public and which does not market, solicit, advertise, or accept reservations through the use of any online platform.

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§4574.12. River Parishes Convention, Tourist, and Visitors District; commission

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D.(1)

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(b)(i) The word "hotel/motel" as used in this Section shall mean and include any establishment, public or private, engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and shall include overnight camping facilities. The term shall specifically include bed and breakfasts and country inns but does not encompass any hospital, convalescent or nursing home, or sanitarium, or any hotel-like facility operated by or in

1 connection with a hospital or medical clinic providing rooms exclusively for patients
2 and their families.

3 (ii) Notwithstanding any other provision of law to the contrary, the word
4 "hotel/motel" as used in this Section shall not encompass any establishment
5 consisting of and operated solely as a facility zoned by local ordinance as workforce
6 housing, or any other similar type of establishment which is closed to and does not
7 accept reservations directly from individuals of the general public and which does
8 not market, solicit, advertise, or accept reservations through the use of any online
9 platform.

10 * * *

11 Section 2. This Act shall become effective on July 1, 2020; if vetoed by the governor
12 and subsequently approved by the legislature, this Act shall become effective on July 1,
13 2020, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 671 Original 2020 Regular Session Stefanski

Abstract: Excludes workforce housing from the definition of "hotel" with respect to the levy of hotel occupancy taxes by parishes and tourist and convention and visitors bureaus.

Present law authorizes parish governing authorities to create tourist commissions and convention and visitors bureaus. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus. Authorizes parish governing authorities, for the purpose of funding the commissions and bureaus, to levy hotel occupancy taxes not to exceed 2% and sales taxes not to exceed 1%, subject to voter approval. Provides additional restrictions with respect to the levy of these taxes.

Proposed law retains present law.

Present law creates and provides for certain tourist commissions and convention and visitors bureaus as political subdivisions of the state. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus, including the authority to levy hotel occupancy taxes at rates set by statute.

Proposed law retains present law.

Present law generally defines the term "hotel" for purposes of levying hotel occupancy taxes pursuant to present law to mean any establishment, either public or 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 and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

Present law relative to the levy of hotel occupancy taxes by parish governing authorities, provides that the term "hotel" does not include camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue derived from the organization's property is devoted wholly to the nonprofit organization's purposes.

Proposed law retains present law and additionally provides that the term "hotel" does not include any establishment operated solely as a facility zoned by local ordinance as workforce housing, or any other similar type of establishment which does not accept reservations directly from individuals of the general public and which does not market, solicit, advertise, or accept reservations through the use of any online platform.

Effective July 1, 2020.

(Amends R.S. 33:4574.1(A)(1)(b), 4574.9(C)(1)(b), and 4574.12(D)(1)(b); Adds R.S. 33:4574.1.1(C)(3))