## **ACT No. 270**

HOUSE BILL NO. 463

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## BY REPRESENTATIVE STEFANSKI

2	To amend and reenact R.S. 47:338.24.5(C) and (E), to enact R.S. 47:338.222, and to repeal
3	R.S. 47:338.24.5(F), relative to the authority of the governing authorities of the city
4	of Crowley and the city of Scott to levy certain taxes; to authorize the governing
5	authority of the city of Crowley, subject to voter approval, to levy and collect a hotel
6	occupancy tax; to authorize the governing authority for the city of Scott to levy and
7	collect an additional sales and use tax; to require voter approval; to provide for an
8	effective date; to provide for the use of the tax proceeds; and to provide for related
9	matters.
10	Notice of intention to introduce this Act has been published
11	as provided by Article III, Section 13 of the Constitution of
12	Louisiana.
13	Be it enacted by the Legislature of Louisiana:
14	Section 1. R.S. 47:338.24.5(C) and (E) are hereby amended and reenacted and R.S.
15	47:338.222 is hereby enacted to read as follows:
16	§338.24.5. City of Scott; authority to levy additional sales and use tax
17	* * *
18	C.(1) The sales and use tax shall be imposed by ordinance of the governing
19	authority of the city of Scott and shall be levied upon the sale at retail, the use, lease,
20	or rental, the consumption, and the storage for use or consumption of tangible
21	personal property and on sales of services, all as defined in this Chapter; however,
22	the ordinance imposing the tax shall be adopted only after the proposed tax is
23	approved by a majority of the qualified electors voting on the proposition at an
24	election held for that purpose and conducted in accordance with the Louisiana
25	Election Code.

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(2) If approved, the tax shall expire in ten years from its initial levy as provided for in the ballot proposition approved by a majority of the qualified electors voting on the proposition held at an election for that purpose. The tax may be renewed for an additional ten years only after the question of its imposition has been approved by a majority of the qualified electors voting on the proposition held at an election for that purpose prior to the expiration of the initial tax.

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E. The Two-thirds of the proceeds of the tax authorized by this Section shall be used for emergency services provided by the fire and police departments and divided equally between the departments one-third of the proceeds shall be used for parks and recreations, cultural district, economic development, drainage, roads, and bridges.

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## §338.222. City of Crowley; hotel occupancy tax; authorization

A.(1) In addition to any other tax levied and collected, the governing authority of the city of Crowley may levy and collect a tax upon the paid occupancy of hotel rooms located within the city. The hotel occupancy tax shall not exceed five percent of the rent or fee charged for such occupancy.

- (2) The word "hotel" as used in this Section shall mean and include any establishment, public or private, engaged in the business of furnishing or providing rooms or 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, 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.
- (3) The person who exercises or is entitled to occupancy of the hotel room shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

  "Person" as used in this Paragraph shall have the same definition as that contained in R.S. 47:301(8).

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B. The governing authority of the city of Crowley shall impose the hotel 2 occupancy tax by ordinance. The governing authority may adopt such ordinance 3 only after a proposition authorizing the levy of the tax has been approved by a 4 majority of the electors of the city voting at an election held for that purpose in 5 accordance with the Louisiana Election Code. The governing authority may provide 6 in the ordinance necessary and appropriate rules and regulations for the imposition, 7 collection, and enforcement of the hotel occupancy tax. 8 C. The governing authority may enter into a contract with any public entity 9 authorized to collect sales or use taxes, under terms and conditions it considers 10 appropriate, including payment of a reasonable collection fee for the collection of the 11 hotel occupancy tax authorized by this Section. The hotel occupancy tax shall be in 12 addition to all taxes levied upon the occupancy of hotel rooms located within the 13 city. 14 D. Except as provided in Subsection C of this Section, the governing 15 authority of the city shall use the proceeds of the tax to promote tourism, recreation, 16 and culture; to promote economic development; and to finance the construction, 17 maintenance, and operation of a convention and conference center and related 18 infrastructure, including the acquisition of property therefor. 19 Section 2. R.S. 47:338.24.5(F) is hereby repealed. 20 Section 3. This Act shall become effective upon signature by the governor or, if not 21 signed by the governor, upon expiration of the time for bills to become law without signature 22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If 23 vetoed by the governor and subsequently approved by the legislature, this Act shall become 24 effective on the day following such approval. SPEAKER OF THE HOUSE OF REPRESENTATIVES PRESIDENT OF THE SENATE GOVERNOR OF THE STATE OF LOUISIANA APPROVED: \_\_\_\_

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