2022 Regular Session

HOUSE BILL NO. 49

BY REPRESENTATIVE HUVAL

1   AN ACT

2 To enact R.S. 47:338.223, relative to the town of Henderson; to authorize the town to levy

3   a hotel occupancy tax; to provide for the use of tax revenues; and to provide for

4   related matters.

5   Notice of intention to introduce this Act has been published

6   as provided by Article III, Section 13 of the Constitution of

7   Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9   Section 1. R.S. 47:338.223 is hereby enacted to read as follows:

10   §338.223. Town of Henderson; hotel occupancy tax; authorization

11   A.(1)   In addition to any other tax levied and collected, the governing

12   authority of the town of Henderson may levy and collect a tax upon the paid

13   occupancy of hotel rooms located within the town. The hotel occupancy tax shall

14   not exceed four percent of the rent or fee charged for such occupancy.

15   (2)   The word "hotel" as used in this Section shall mean and include any

16   establishment, public or private, including an establishment at a structure used as a

17   residence, engaged in the business of furnishing or providing rooms or overnight

18   camping facilities intended or designed for dwelling, lodging, or sleeping purposes

19   to transient guests where such establishment consists of two or more guest rooms or

20   two or more overnight camping facilities, or if the establishment has both guest

21   rooms and camping facilities, at least one of each, and does not encompass any

22   hospital, convalescent or nursing home or sanitarium, or any hotel-like facility

23   operated by or in connection with a hospital or medical clinic providing rooms

24   exclusively for patients and their families.

1   (3) The person who exercises or is entitled to occupancy of the hotel room

2   shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

3   "Person" as used in this Paragraph shall have the same definition as that contained

4   in R.S. 47:301(8).

5   B.   The governing authority shall impose the hotel occupancy tax by

6   ordinance or resolution. The governing authority may adopt such ordinance or

7   resolution only after a proposition authorizing the levy of the tax has been approved

8   by a majority of the electors of the town voting at an election held for that purpose

9   in accordance with the Louisiana Election Code. The governing authority may

10   provide in the ordinance or resolution necessary and appropriate rules and

11   regulations for the imposition, collection, and enforcement of the hotel occupancy

12   tax.

13   C. The governing authority may enter into a contract with any public entity

14   authorized to collect sales or use taxes, under such terms and conditions as it may

15   deem appropriate including payment of a reasonable collection fee, for the collection

16   of the hotel occupancy tax authorized by this Section. The hotel occupancy tax shall

17   be in addition to all taxes levied upon the occupancy of hotel rooms located within

18   the town.

19   D. Except as provided in Subsection C of this Section, the governing

20   authority shall use the proceeds of the tax to fund economic development, tourism

21   promotion, and related infrastructure within the town.

_____
SPEAKER OF THE HOUSE OF REPRESENTATIVES

_____
PRESIDENT OF THE SENATE

_____
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.