

2023 Regular Session

HOUSE BILL NO. 354

BY REPRESENTATIVE BROWN

TAX/HOTEL OCCUPANCY: Authorizes the city of Plaquemine to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.225, relative to the city of Plaquemine; to authorize the governing
3 authority of the city to levy and collect a hotel occupancy tax; to provide for the use
4 of the tax proceeds; to provide for an effective date; and to provide for related
5 matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.225 is hereby enacted to read as follows:

11 §338.225. City of Plaquemine; hotel occupancy tax; authorization

12 A.(1) In addition to any other tax levied and collected, the governing
13 authority of the city of Plaquemine may levy and collect a tax upon the paid
14 occupancy of hotel rooms located within the city. The hotel occupancy tax shall be
15 five percent of the rent or fee charged for such occupancy.

16 (2)(a) The term "hotel" means any establishment engaged in the business of
17 furnishing or providing rooms intended or designed for dwelling, lodging, or
18 sleeping purposes to transient guests where such establishment consists of ten or
19 more guest rooms but does not include overnight camping facilities, bed and
20 breakfasts, or short-term rentals. In addition, the term "hotel" does not include any

1 hospital, convalescent or nursing home or sanitarium, or any hotel-like facility
2 operated by or in connection with a hospital or medical clinic providing rooms
3 exclusively for patients and their families.

4 (b) The term "short-term rentals" as used in this Paragraph shall mean and
5 include the rental of all or any portion of a residential dwelling unit for dwelling,
6 lodging, or sleeping purposes to one party with a duration of occupancy of less than
7 thirty consecutive days.

8 (3) The person who exercises or is entitled to occupancy of the hotel room
9 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.
10 "Person" as used in this Paragraph shall have the same definition as that contained
11 in R.S. 47:301.

12 B. The governing authority shall impose the hotel occupancy tax by
13 ordinance or resolution. The governing authority may adopt such ordinance or
14 resolution only after a proposition authorizing the levy of the tax has been approved
15 by a majority of the electors of the city voting at an election held for that purpose in
16 accordance with the Louisiana Election Code. The governing authority may provide
17 in the ordinance or resolution necessary and appropriate rules and regulations for the
18 imposition, collection, and enforcement of the hotel occupancy tax.

19 C. The governing authority may enter into a contract with any public entity
20 authorized to collect sales or use taxes, under such terms and conditions as it may
21 deem appropriate including payment of a reasonable collection fee, for the collection
22 of the hotel occupancy tax authorized by this Section. The hotel occupancy tax shall
23 be in addition to all taxes levied upon the occupancy of hotel rooms located within
24 the city.

25 D. Except as provided in Subsection C of this Section, the governing
26 authority shall use the proceeds of the tax to fund fire protection services within the
27 city.

1 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2023, 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 354 Original

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Brown

Abstract: Authorizes the city of Plaquemine to levy and collect a tax on the occupancy of hotel rooms at a rate of 5%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Plaquemine, subject to voter approval, to levy and collect a tax on the occupancy of hotel rooms. Provides that the tax shall be 5% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund fire protection services in the city.

Effective July 1, 2023.

(Adds R.S. 47:338.225)