

2023 Regular Session

HOUSE BILL NO. 355

BY REPRESENTATIVE DEVILLIER

TAX/LOCAL: Authorizes the city of Eunice to levy a hotel occupancy tax

1 AN ACT

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

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

16 (2) The word "hotel" as used in this Section shall mean and include any  
17 establishment, public or private, engaged in the business of furnishing or providing  
18 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
19 sleeping purposes to transient guests where such establishment consists of two or  
20 more guest rooms and does not encompass any hospital, convalescent or nursing

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

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

7 B. The governing authority shall impose the tax by ordinance. However, the  
8 ordinance imposing the tax shall be adopted by the governing authority only after a  
9 proposition authorizing the levy of the tax has been approved by a majority of the  
10 electors of the city voting at an election held for that purpose in accordance with the  
11 Louisiana Election Code. The governing authority may provide in the ordinance  
12 necessary and appropriate rules and regulations for the imposition, collection, and  
13 enforcement of the hotel occupancy tax.

14 C. The governing authority may enter into a contract with any public entity  
15 authorized to collect sales or use taxes, under terms and conditions it considers  
16 appropriate, including payment of a reasonable collection fee for the collection of the  
17 hotel occupancy tax authorized by this Section. The hotel occupancy tax shall be in  
18 addition to all taxes levied upon the occupancy of hotel rooms located within the  
19 city.

20 D. Except as provided in Subsection C of this Section, the governing  
21 authority of the city shall use the proceeds of the tax to promote tourism within the  
22 city.

23 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor  
24 and subsequently approved by the legislature, this Act shall become effective on July 1,  
25 2023, or on the day following such approval by the legislature, whichever is later.

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**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)]

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HB 355 Engrossed

2023 Regular Session

DeVillier

**Abstract:** Authorizes the governing authority of the city of Eunice to levy and collect a hotel occupancy tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Eunice, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% 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 promote tourism within the city.

Eff. July 1, 2023.

(Adds R.S. 47:338.225)