

2025 Regular Session

HOUSE BILL NO. 48

BY REPRESENTATIVE GLORIOSO

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

1 AN ACT

2 To enact R.S. 47:338.265, relative to the city of Slidell; 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 effectiveness; and to provide
5 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. 47:338.265 is hereby enacted to read as follows:

11 §338.265. City of Slidell; hotel occupancy tax; authorization

12 A.(1) In addition to any other tax levied and collected, the governing
13 authority of the city of Slidell 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 five
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 hotel occupancy tax by
8 ordinance. However, the ordinance imposing the tax shall be adopted by the
9 governing authority only after a proposition authorizing the levy of the tax has been
10 approved by a majority of the electors of the city voting at an election held for that
11 purpose in accordance with the Louisiana Election Code. The governing authority
12 may provide in the ordinance necessary and appropriate rules and regulations for the
13 imposition, collection, and 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 fund the construction,
22 operation, and maintenance of recreational facilities in the city or other municipal
23 purposes set forth in the proposition authorizing the levy of such tax.

24 Section 2. This Act shall become effective upon signature by the governor or, if not
25 signed by the governor, upon expiration of the time for bills to become law without signature
26 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
27 vetoed by the governor and subsequently approved by the legislature, this Act shall become
28 effective on the day following such approval.

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 48 Original

2025 Regular Session

Glorioso

Abstract: Authorizes the governing authority of the city of Slidell to levy and collect a hotel occupancy tax at a rate not to exceed 5%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Slidell, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 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 recreational facilities in the city of Slidell or other municipal purposes set forth in the tax proposition.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.265)