

First Extraordinary Session, 2005

SENATE BILL NO. 102

BY SENATOR FIELDS AND REPRESENTATIVE BAYLOR

TAX/TAXATION. Removes the exemption from the hotel occupancy tax in certain parishes for rooms rented for 30 or more days. (gov sig)

1 AN ACT

2 To amend and reenact amend and reenact R.S. 33:2711.9(B)(3) and to repeal R.S.
3 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d),
4 4574.13(C)(1)(d), and 4575.3(20)(d), relative to hotel occupancy taxes; to delete the
5 exemption of certain rooms from hotel occupancy tax in certain parishes; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:2711.9(B)(3) is hereby amended and reenacted to read as follows:

9 §2711.9. Tax authorized; Iberia Parish

10 * * *

11 B.

12 * * *

13 (3) The tax shall be paid by the person who exercises or is entitled to
14 occupancy of the hotel room or camping facility and shall be paid at the time the rent
15 or fee for occupancy is paid. The tax shall not apply to the rent for ~~hotel rooms~~
16 ~~rented to the same occupant for a period of thirty or more consecutive calendar days,~~
17 ~~nor shall it apply to hotel rooms rented for less than three dollars a day, or those~~

1 ~~hotel rooms rented on an annual contract basis for consecutive or nonconsecutive~~
2 ~~days.~~

3 * * *

4 Section 2. R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d),
5 4574.13(C)(1)(d), and 4575.3(20)(d) are hereby repealed in their entirety.

6 Section 3. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law authorizes various political subdivisions to levy a tax at various rates on the occupancy of hotel rooms and over night camping facilities, as follows: Iberia Parish; the Concordia Parish Tourist Commission; the East St. Tammany Events Center District; the Madison Parish Tourist Commission; the River Parishes Convention, Tourist, and Visitors District; Acadia Parish Convention and Visitors Bureau; Alexandria/Pineville Area Convention and Visitors Bureau; Allen Parish Tourist Commission; the Ascension Parish Tourist Commission; the Avoyelles Parish Tourist Commission; Baton Rouge Area Convention and Visitors Bureau; Beauregard Tourist Commission; Cameron Parish Tourist Commission; DeSoto Parish Tourist Bureau; East Carroll Parish Tourist Commission; East Feliciana Parish Tourist Commission; Franklin Parish Tourism Commission; Grant Parish Tourist Commission; Houma Area Convention and Visitors Bureau; Iberia Parish Tourist Commission; Iberville Tourist Commission; Jefferson Parish Multipurpose Recreation and Tourism Commission; Jefferson Davis Parish Tourist Commission; Lafayette Parish Convention and Visitors Commission; Lafourche Parish Tourist Commission; Livingston Parish Tourist Commission; Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish; Morehouse Parish Tourist Commission; Natchitoches Parish Tourist Commission; Pointe Coupee Parish Tourist Commission; Ruston-Lincoln Convention and Visitors Bureau; Sabine Parish Tourist and Recreation Commission; Shreveport-Bossier Convention and Tourist Bureau; Southwest Louisiana Convention and Visitors Bureau; St. Landry Parish Tourist Commission; St. Martin Parish Tourist Commission; St. Mary Parish Tourist Commission; St. Tammany Parish Tourist and Convention Commission; Tangipahoa Parish Tourist and Film Commission; Union Tourist Commission; Vermilion Parish Tourist Commission; Vernon Parish Tourist and Recreation Commission; Washington Parish Tourism Commission; Webster Parish Convention and Visitors Commission; West Baton Rouge Parish Tourist Commission; West Feliciana Parish Tourist Commission; a tourist commission composed of all the territory in any parish having a population of not less than 25,500 and not more than 28,000; a convention and visitor's bureau or commission in any parish having a population of not less than 135,000 and not more than 175,000 persons as of July 1, 1998.

Present law generally provides some type of exclusion for the rental of hotel rooms rented to the same occupant for a period of 30 or more days and in some cases to hotel rooms

rented on an annual basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

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

(Amends R.S. 33:2711.9(B)(3); repeals R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and 4575.3(20)(d))