

First Extraordinary Session, 2005

HOUSE BILL NO. 115

BY REPRESENTATIVE BAYLOR AND SENATOR FIELDS

TAX/HOTEL OCCUPANCY: Removes the exemption of certain rooms from the hotel occupancy tax in certain parishes

1 AN ACT

2 To amend and reenact Section 3(A) of Act No. 38 of the 1974 Regular Session of the
3 Legislature, as amended by Act No. 673 of the 1977 Regular Session of the
4 Legislature, Act No. 940 of the 1981 Regular Session of the Legislature, Act No. 939
5 of the 1986 Regular Session of the Legislature, Act No. 40 of the 1989 Regular
6 Session of the Legislature, and Act No. 864 of the 2003 Regular Session of the
7 Legislature and R.S. 33:2711.9(B)(3) and to repeal R.S. 33:4574.1(A)(1)(d),
8 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and
9 4575.3(20)(d), relative to hotel occupancy taxes; to delete the exemption of certain
10 rooms from hotel occupancy tax in certain parishes; and to provide for related
11 matters.

12 Be it enacted by the Legislature of Louisiana:

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

14 §2711.9. Tax authorized; Iberia Parish

15 * * *

16 B.

17 * * *

18 (3) The tax shall be paid by the person who exercises or is entitled to
19 occupancy of the hotel room or camping facility and shall be paid at the time the rent
20 or fee for occupancy is paid. The tax shall not apply to the rent for ~~hotel rooms~~

parish. Provides that the tax shall not exceed 4% of the rent or fee charged for such occupancy.

Present law further provides that the tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more consecutive calendar days nor to hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

Present law authorizes the governing authority of any parish to form and create a tourist commission or by agreement with the governing authority of any other parish to combine two or more parishes or parts thereof into a single tourist commission with such name(s) as the governing authority(ies) may designate.

Proposed law retains present law.

Present law further provides that in order to provide funds for the operation of the commission, the governing authority(ies) of the parish(es) creating the commission are authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Provides that the tax shall not exceed 2% of the rent or fee charged for such occupancy. Provides for exceptions.

Proposed law retains present law.

Present law provides that the tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

Present law creates and provides for the Concordia Parish Tourist Commission, the East St. Tammany Events Center District, the Madison Parish Tourist Commission, and the River Parishes Convention, Tourist, and Visitors District. Authorizes the governing authority of each commission/district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of each commission/district in order to provide funds for the operation of each such commission/district.

Proposed law retains present law.

Present law provides that the tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

Present law creates certain tourist commissions as special districts and provides that each such commission shall be a body politic and corporate and a political subdivision of the state. Provides that the commissions shall be composed as follows:

- (1) Acadia Parish Convention and Visitors Bureau composed of all the territory in Acadia Parish.
- (2) Alexandria/Pineville Area Convention and Visitors Bureau composed of all the territory in Rapides Parish.
- (3) Allen Parish Tourist Commission composed of all the territory in Allen Parish.

- (4) Ascension Parish Tourist Commission composed of all the territory in Ascension Parish.
- (5) Avoyelles Parish Tourist Commission composed of all the territory in Avoyelles Parish.
- (6) Baton Rouge Area Convention and Visitors Bureau composed of all the territory in East Baton Rouge Parish.
- (7) Beauregard Tourist Commission composed of all the territory in Beauregard Parish.
- (8) Cameron Parish Tourist Commission composed of all the territory in Cameron Parish.
- (9) DeSoto Parish Tourist Bureau composed of all the territory in DeSoto Parish.
- (10) East Carroll Parish Tourist Commission composed of all the territory in East Carroll Parish.
- (11) East Feliciana Parish Tourist Commission composed of all the territory in East Feliciana Parish.
- (12) Franklin Parish Tourism Commission composed of all the territory in Franklin Parish.
- (13) Grant Parish Tourist Commission composed of all the territory in Grant Parish.
- (14) Houma Area Convention and Visitors Bureau composed of all the territory in Terrebonne Parish.
- (15) Iberia Parish Tourist Commission composed of all the territory in Iberia Parish.
- (16) Iberville Tourist Commission composed of all the territory in Iberville Parish.
- (17) Jefferson Parish Multipurpose Recreation and Tourism Commission composed of all the territory in Jefferson Parish.
- (18) Jefferson Davis Parish Tourist Commission composed of all the territory in Jefferson Davis Parish.
- (19) Lafayette Parish Convention and Visitors Commission composed of all the territory in Lafayette Parish.
- (20) Lafourche Parish Tourist Commission composed of all the territory in Lafourche Parish.
- (21) Livingston Parish Tourist Commission composed of all the territory in Livingston Parish.
- (22) Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish composed of all the territory in Ouachita Parish.
- (23) Morehouse Parish Tourist Commission composed of all the territory in Morehouse Parish.
- (24) Natchitoches Parish Tourist Commission composed of all the territory in Natchitoches Parish.

- (25) Pointe Coupee Parish Tourist Commission composed of all the territory in Pointe Coupee Parish.
- (26) Ruston-Lincoln Convention and Visitors Bureau composed of all the territory in Lincoln Parish.
- (27) Sabine Parish Tourist and Recreation Commission composed of all the territory in Sabine Parish.
- (28) Shreveport-Bossier Convention and Tourist Bureau composed of all the territory in Bossier and Caddo parishes.
- (29) Southwest Louisiana Convention and Visitors Bureau composed of all the territory in Calcasieu Parish.
- (30) St. Landry Parish Tourist Commission composed of all the territory in St. Landry Parish.
- (31) St. Martin Parish Tourist Commission composed of all the territory in St. Martin Parish.
- (32) St. Mary Parish Tourist Commission composed of all the territory in St. Mary Parish.
- (33) St. Tammany Parish Tourist and Convention Commission composed of all the territory in St. Tammany Parish.
- (34) Tangipahoa Parish Tourist and Film Commission composed of all the territory in Tangipahoa Parish.
- (35) Union Tourist Commission composed of all the territory in Union Parish.
- (36) Vermilion Parish Tourist Commission composed of all the territory in Vermilion Parish.
- (37) Vernon Parish Tourist and Recreation Commission composed of all the territory in Vernon Parish.
- (38) Washington Parish Tourism Commission composed of all the territory in Washington Parish.
- (39) Webster Parish Convention and Visitors Commission composed of all the territory in Webster Parish.
- (40) West Baton Rouge Parish Tourist Commission composed of all the territory in West Baton Rouge Parish.
- (41) West Feliciana Parish Tourist Commission composed of all the territory in West Feliciana Parish.
- (42) 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 persons as of the most recent federal decennial census.
- (43) 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 the July 1, 1998, population estimate by the U.S. Bureau of the Census.

Proposed law retains present law.

Present law authorizes each commission created as a special district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Provides maximum rates for each commission and provides that for each 1% levied by each commission, 1% levied by the parish governing authority shall be eliminated.

Proposed law retains present law.

Present law provides that the tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

Proposed law provides that any tax levied and collected by the governing authority of any parish or any tourist commission upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of a tourist commission located within any such parish, shall also apply to the rent for hotel rooms rented to the same occupant for a period of 15 or more consecutive calendar days and to those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

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

(Amends R.S. 33:2711.9(B)(3) and §3(A) of Act No. 38 of the 1974 R.S.; 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Adds Lafayette Parish to parishes which may remove 30-day exemption from taxes.
2. Authorizes additional parishes which may levy tax to remove exemption.