

First Extraordinary Session, 2005

HOUSE BILL NO. 115 (DUPLICATE OF SENATE BILL NO. 102)

BY REPRESENTATIVE BAYLOR AND SENATOR FIELDS

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~~
21 ~~rented to the same occupant for a period of thirty or more consecutive calendar days,~~
22 ~~nor shall it apply to hotel rooms rented for less than three dollars a day, or those~~
23 ~~hotel rooms rented on an annual contract basis for consecutive or nonconsecutive~~
24 ~~days.~~

25 * * *

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2 4574.13(C)(1)(d), and 4575.3(20)(d) are hereby repealed in their entirety.

3 Section 3. Section 3(A) of Act No. 38 of the 1974 Regular Session of the
4 Legislature, as amended by Act No. 673 of the 1977 Regular Session of the Legislature, Act
5 No. 940 of the 1981 Regular Session of the Legislature, Act No. 939 of the 1986 Regular
6 Session of the Legislature, Act No. 40 of the 1989 Regular Session of the Legislature, and
7 Act No. 864 of the 2003 Regular Session of the Legislature, is hereby amended and
8 reenacted to read as follows:

9 * * *

10 Section 3.A. In order to provide funds for the operation of the commission,
11 the governing authority of the parish is hereby authorized and empowered to levy
12 and collect a tax upon the occupancy of hotel rooms and overnight camping facilities
13 located within the parish of Lafayette. Said tax shall not exceed four percent of the
14 rent or fee charged for such occupancy. The word "hotel" as used herein shall mean
15 and include any establishment engaged in the business of furnishing or providing
16 rooms or overnight camping facilities intended or designed for dwelling, lodging, or
17 sleeping purposes to transient guests and shall not encompass any hospital,
18 convalescent or nursing home, sanitarium, or any hotel-like facility operated by or
19 in connection with a hospital or medical clinic providing rooms exclusively for
20 patients and their families. The tax shall be paid by the person who exercises or is
21 entitled to occupancy of the hotel room or camping facility and shall be paid at the
22 time the rent or fee for occupancy is paid. The word "person" as used herein shall
23 have the same definition as that contained in R.S. 47:301(8). The tax shall not apply
24 to the rent for ~~hotel rooms rented to the same occupant for a period of thirty or more~~
25 ~~consecutive days, nor shall it apply to~~ hotel rooms rented for less than three dollars
26 a day or those hotel rooms rented on an annual contract basis for consecutive or
27 ~~nonconsecutive~~ days. The governing authority of Lafayette Parish shall impose the
28 tax by ordinance, and said governing authority shall have the right to provide in the

1 ordinance necessary and appropriate rules and regulations for the imposition,
2 collection, and enforcement of the tax.

3 * * *

4 Section 4. Notwithstanding any other general or local law to the contrary, any tax
5 levied and collected by the governing authority of any parish or any tourist commission upon
6 the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the
7 jurisdiction of a tourist commission located within any such parish, shall also apply to the
8 rent for hotel rooms rented to the same occupant for a period of fifteen or more consecutive
9 calendar days and to those hotel rooms rented on an annual contract basis for consecutive
10 or nonconsecutive days.

11 Section 5. This Act shall become effective upon signature by the governor or, if not
12 signed by the governor, upon expiration of the time for bills to become law without signature
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become
15 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____