
SENATE FLOOR AMENDMENTS

2016 Regular Session

Amendments proposed by Senator Barrow to Engrossed Senate Bill No. 137 by Senator Barrow

1 AMENDMENT NO. 1

2 Delete Senate Floor Amendments No. 1 through No. 5 proposed by Senator Barrow and
3 adopted by the Senate on May 18, 2016.

4 AMENDMENT NO. 2

5 On page 1, line 2, after "R.S. 33:2740.67(G)" insert "and R.S. 47:338.217"

6 AMENDMENT NO. 3

7 On page 1, line 4, after "board;" insert "to provide for hotel occupancy tax;"

8 AMENDMENT NO. 4

9 On page 2, at the end of line 28, insert the following:

10 **"Should the governing authority take action as authorized in this Paragraph to**
11 **collect the hotel occupancy tax, the collection shall begin no earlier than September 1,**
12 **2016."**

13 AMENDMENT NO. 5

14 On page 3, delete lines 3 and 4 in their entirety, and insert the following:

15 "Section 2. R.S. 47:338.217 is hereby enacted to read as follows:

16 **§338.217. Hotel occupancy tax in East Baton Rouge Parish**

17 **A. Notwithstanding any other provision of law, and in addition to any other tax**
18 **now or hereafter levied and collected, the governing authority of East Baton Rouge**
19 **Parish, is hereby authorized and empowered to levy and collect a tax upon the paid**
20 **occupancy of hotel rooms located within East Baton Rouge Parish, but not located**
21 **within the municipalities of Baker, Central, or Zachary or the area within the**
22 **boundaries of the Baton Rouge North Economic Development District, which are**
23 **hereby excepted. The hotel occupancy tax shall be two percent of the rent or fee**
24 **charged for such occupancy. The hotel occupancy tax shall be paid by the person who**
25 **exercises or is entitled to occupancy of the hotel room and shall be paid at the time the**
26 **rent or fee for occupancy is paid. "Person" as used herein shall have the same**
27 **definition as that contained in R.S. 47:301(8).**

28 **B. The governing authority shall impose the hotel occupancy tax by ordinance**
29 **adopted by the governing authority which may provide in the ordinance or by**
30 **resolution necessary and appropriate rules and regulations for the imposition,**
31 **collection, and enforcement of the hotel occupancy tax, including but not limited to a**
32 **provision that the initial collection of the tax shall begin on the first of a month**
33 **following the adoption of the ordinance levying the tax. Should the governing authority**
34 **take action as authorized in this Section to collect the hotel occupancy tax, the**
35 **collection shall begin no earlier than September 1, 2016. The ordinance levying and**
36 **imposing the hotel occupancy tax may be approved by a favorable vote of a majority**
37 **of the members of the governing authority present and voting. The term "ordinance"**
38 **means an ordinance, act, or other appropriate legislative enactment of the governing**
39 **authority.**

40 **C. The governing authority shall have the right to contract with the state of**
41 **Louisiana for the collection of the hotel occupancy tax. The tax shall be in addition to**
42 **all other taxes presently being levied upon the occupancy of hotel rooms in the parish.**

1 **D. Fifty percent of the net proceeds of the tax after deduction of reasonable**
2 **collection expenses shall be used to fund the Baton Rouge River Center and fifty**
3 **percent of the net proceeds of the tax after deduction of reasonable collection expenses**
4 **shall be used to fund Visit Baton Rouge."**