

2018 Regular Session

SENATE BILL NO. 542

BY SENATOR JOHNS

TAX/LOCAL. Authorizes the levy and collection of an additional hotel and motel tax of one percent in Calcasieu Parish and in each municipality in the parish. (gov sig)

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AN ACT

To enact R.S. 47:338.219, relative to the hotel and motel occupancy tax; to authorize the governing authority of Calcasieu Parish and of each municipality within the parish to levy and collect an additional one percent hotel and motel occupancy tax; to provide for the purposes for which the proceeds of the tax may be used; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.219 is hereby enacted to read as follows:

§338.219. Hotel and motel occupancy tax in Calcasieu Parish and included municipalities

A.(1) Notwithstanding any other provision of law, and in addition to any other tax levied and collected, the governing authority of Calcasieu Parish and of each municipality within the parish, may levy and collect a tax upon the paid occupancy of any hotel and motel rooms located within the geographic boundaries of Calcasieu Parish, both unincorporated areas and incorporated municipalities. The hotel and motel occupancy tax shall be one percent of the

1 rent or fee charged for the occupancy.

2 (2) The word "hotel" as used in this Section shall have the same
3 definition as that contained in R.S. 47:338.201(A)(2).

4 (3) The hotel occupancy tax shall be paid by the person who exercises or
5 is entitled to occupancy of the hotel or motel room and shall be paid at the time
6 the rent or fee for occupancy is paid. "Person" as used in this Section shall have
7 the same definition as that contained in R.S. 47:301(8).

8 (4) Proceeds from the tax collected shall be remitted to the governing
9 authority with jurisdiction over the geographic area in which it was collected
10 and shall be used for promoting and funding programs that enhance visitation,
11 tourism, and economic development and for infrastructure improvements in the
12 respective area.

13 B. The governing authority shall impose the occupancy tax by ordinance
14 adopted by the governing authority which shall have the right to provide in the
15 ordinance or by resolution necessary and appropriate rules and regulations for
16 the imposition, collection, and enforcement of the occupancy tax, including but
17 not limited to a provision that the initial collection of the tax shall begin on the
18 first of a month following the adoption of the ordinance levying the tax. Should
19 the governing authority take action as authorized in this Section to collect the
20 hotel and motel occupancy tax, the collection shall begin no earlier than August
21 1, 2018. The ordinance levying and imposing the occupancy tax shall be
22 approved by a favorable vote of a majority of the members of the governing
23 authority present and voting. The term "ordinance" means an ordinance, act,
24 or other appropriate legislative enactment of the governing authority.

25 C. The governing authority shall have the right to contract with the state
26 of Louisiana for the collection of the hotel and motel occupancy tax. The tax
27 shall be in addition to all other taxes presently being levied upon the occupancy
28 of hotel and motel rooms in the parish and municipalities.

29 D. The net proceeds of the tax after deduction of reasonable collection

1 expenses shall be used for promoting and funding programs that enhance
 2 visitation, tourism, and economic development, and for infrastructure
 3 improvements in Calcasieu Parish and in the municipalities of Calcasieu Parish.

4 Section 2. This Act shall become effective upon signature by the governor or, if not
 5 signed by the governor, upon expiration of the time for bills to become law without signature
 6 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 7 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 8 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 Michael Bell.

DIGEST

SB 542 Original

2018 Regular Session

Johns

Proposed law authorizes the governing authority of Calcasieu Parish and each municipality included therein to levy and collect a hotel and motel occupancy tax within the parish, in both unincorporated areas and incorporated municipalities. Provides the tax shall be an additional one percent.

Proposed law requires that the tax be paid by the person who is entitled to occupancy of the room and requires that the tax be paid at the time the rent is paid.

Proposed law provides that the proceeds from the tax collected shall be remitted to the governing authority with jurisdiction over the geographic area in which it was collected and shall be used to promote and fund programs that enhance visitation, tourism, economic development, and infrastructure improvements in the respective area.

Proposed law provides that the governing authority shall impose the tax by ordinance or resolution. Further provides that the ordinance or resolution shall state necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax, including but not limited to a provision that the initial collection of the tax shall begin on the first of a month following the adoption of the ordinance levying the tax. Proposed law provides that collections shall begin no earlier than Aug. 1, 2018.

Proposed law provides that the governing authority has the right to contract with the state of Louisiana for the collection of the tax. Further provides that the tax is in addition to all other taxes presently levied on the occupancy of hotel and motel rooms in the parish.

Proposed law provides that the net proceeds of the tax after deduction of reasonable collection expenses shall be used to promote and fund programs that enhance visitation, tourism, economic development, and infrastructure improvements in Calcasieu Parish and in the municipalities of Calcasieu Parish.

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

(Adds R.S. 47:338.219)