

SENATE BILL NO. 544

BY SENATOR MILLS

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AN ACT

To enact R.S. 47:338.264, relative to local taxation; to authorize certain parish tourist commissions to levy a hotel occupancy tax; to provide for administration and collection of the tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.264 is hereby enacted to read as follows:

**§338.264. Parish tourist commission; hotel occupancy tax; authorization**

**A.(1) Notwithstanding any other provision of law to the contrary, and in addition to any other tax levied and collected, a parish tourist commission with geographic boundaries that are coterminous with the governing authority of a parish that has a population of not less than sixty-five thousand nor more than eighty thousand persons according to the latest federal decennial census may, in accordance with Subsection B of this Section, levy and collect a tax upon the paid occupancy of hotel rooms, motel rooms, and overnight camping facilities located within the boundaries of the commission.**

**(2) The occupancy tax authorized by this Section shall not exceed five and one-half percent of the rent or fee charged for the occupancy and shall be in addition to all taxes levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities located within the boundaries of the commission. The person who occupies or is entitled to occupancy of the hotel room, motel room, or overnight camping facility shall pay the occupancy tax at the time the rent or fee for occupancy is paid.**

1           (3) "Hotel" as used in this Section shall have the same definition as that  
2           contained in R.S. 33:4574.1.1(C)(1).

3           (4) "Person" as used in this Subsection shall have the same definition as  
4           that contained in R.S. 47:301(8).

5           B.(1) The parish tourist commission shall impose the occupancy tax by  
6           resolution or ordinance adopted by the parish tourist commission's board of  
7           commissioners and after a proposition authorizing the levy of the tax has been  
8           approved by a majority of the electors of the parish voting at an election held  
9           for that purpose in accordance with the Louisiana Election Code. The resolution  
10           or ordinance levying the tax shall be approved by a favorable vote of a majority  
11           of the members of the tourist commission's board of commissioners.

12           (2) The resolution or ordinance adopted by the board of commissioners  
13           may include any necessary and appropriate rules for the imposition, collection,  
14           and enforcement of the occupancy tax, including but not limited to a provision  
15           that the initial collection of the tax shall begin on the first day of a month  
16           following the adoption of the resolution or ordinance levying the tax.

17           C. The tourist commission may enter into a contract with any public  
18           entity authorized to collect sales or use taxes, that may include payment of a  
19           reasonable collection fee for the collection of the tax authorized by this Section.

20           D.(1) After payment of the collection fee as provided in Subsection C of  
21           this Section, the tourist commission shall retain a percentage of the proceeds of  
22           the tax and shall transfer the remainder of the proceeds of the tax to the  
23           economic development authority with the same boundaries as the tourist  
24           commission. The percentages retained by the commission and transferred to the  
25           authority shall be pursuant to an intergovernmental agreement between the  
26           commission and the authority.

27           (2) The tourist commission shall use the proceeds of the tax for any  
28           lawful purpose for which funds of the commission may be expended.

29           (3) The economic development authority shall use the proceeds of the tax  
30           within the boundaries of the authority for any lawful purpose for which funds

1           of the authority may be expended.

2           Section 2. This Act shall become effective on July 1, 2018.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_