

ACT No. 76

2019 Regular Session

HOUSE BILL NO. 566

BY REPRESENTATIVE GAROFALO

1 AN ACT

2 To enact R.S. 47:338.220, relative to the parish of St. Bernard; to authorize the governing
3 authority of the parish to levy a hotel occupancy tax, subject to voter approval; to
4 provide for the use of tax proceeds; and to provide for related matters.

5 Notice of intention to introduce this Act has been published
6 as provided by Article III, Section 13 of the Constitution of
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.220 is hereby enacted to read as follows:

10 §338.220. St. Bernard Parish; hotel occupancy tax; authorization

11 A.(1) In addition to any other tax levied and collected, the governing
12 authority of St. Bernard Parish may levy and collect a tax upon the paid occupancy
13 of hotel rooms located within the parish. The hotel occupancy tax shall not exceed
14 three dollars per room per night.

15 (2) The word "hotel" as used in this Section shall mean and include any
16 establishment, public or private, engaged in the business of furnishing or providing
17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or
18 sleeping purposes to transient guests where such establishment consists of two or
19 more guest rooms and does not encompass any hospital, convalescent or nursing
20 home or sanitarium, or any hotel-like facility operated by or in connection with a
21 hospital or medical clinic providing rooms exclusively for patients and their families.

22 (3) The person who exercises or is entitled to occupancy of the hotel room
23 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

1 "Person" as used in this Paragraph shall have the same definition as that contained
2 in R.S. 47:301(8).

3 B. The governing authority of St. Bernard Parish shall impose the hotel
4 occupancy tax by ordinance. The governing authority may adopt such ordinance
5 only after a proposition authorizing the levy of the tax has been approved by a
6 majority of the electors of the parish voting at an election held for that purpose in
7 accordance with the Louisiana Election Code. The governing authority may provide
8 in the ordinance necessary and appropriate rules and regulations for the imposition,
9 collection, and enforcement of the hotel occupancy tax.

10 C. The governing authority may enter into a contract with any public entity
11 authorized to collect sales or use taxes, under such terms and conditions as it may
12 deem appropriate, including payment of a reasonable collection fee, for the
13 collection of the hotel occupancy tax authorized by this Section. The hotel
14 occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel
15 rooms located within the parish.

16 D. Except as provided in Subsection C of this Section, the parish governing
17 authority shall use the proceeds of the tax to provide fire protection services within
18 the parish.

19 Section 2. This Act shall become effective on July 1, 2019; if vetoed by the governor
20 and subsequently approved by the legislature, this Act shall become effective on July 1,
21 2019, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____