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## DIGEST

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HB 671 Original

2020 Regular Session

Stefanski

**Abstract:** Excludes workforce housing from the definition of "hotel" with respect to the levy of hotel occupancy taxes by parishes and tourist and convention and visitors bureaus.

Present law authorizes parish governing authorities to create tourist commissions and convention and visitors bureaus. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus. Authorizes parish governing authorities, for the purpose of funding the commissions and bureaus, to levy hotel occupancy taxes not to exceed 2% and sales taxes not to exceed 1%, subject to voter approval. Provides additional restrictions with respect to the levy of these taxes.

Proposed law retains present law.

Present law creates and provides for certain tourist commissions and convention and visitors bureaus as political subdivisions of the state. Provides for the boundaries, governance, and powers and duties of the commissions and bureaus, including the authority to levy hotel occupancy taxes at rates set by statute.

Proposed law retains present law.

Present law generally defines the term "hotel" for purposes of levying hotel occupancy taxes pursuant to present law to mean any establishment, either public or private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

Present law relative to the levy of hotel occupancy taxes by parish governing authorities, provides that the term "hotel" does not include camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue derived from the organization's property is devoted wholly to the nonprofit organization's purposes.

Proposed law retains present law and additionally provides that the term "hotel" does not include any establishment operated solely as a facility zoned by local ordinance as workforce housing, or any

other similar type of establishment which does not accept reservations directly from individuals of the general public and which does not market, solicit, advertise, or accept reservations through the use of any online platform.

Effective July 1, 2020.

(Amends R.S. 33:4574.1(A)(1)(b), 4574.9(C)(1)(b), and 4574.12(D)(1)(b); Adds R.S. 33:4574.1.1(C)(3))