

2020 Regular Session

HOUSE BILL NO. 292

BY REPRESENTATIVE DWIGHT

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and  
3 4574.13(C)(1)(b), relative to certain tourist commissions and convention and visitors  
4 bureaus; to provide relative to hotel occupancy taxes levied by such commissions  
5 and bureaus; to provide relative to the definition of hotel with respect to the levy of  
6 such taxes; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and  
9 4574.13(C)(1)(b) are hereby amended and reenacted to read as follows:

10 §4574.1.1. Occupancy taxes levied by the commissions

11 \* \* \*

12 C.~~(1)~~ The word "hotel" as used in this Section ~~shall mean and include any~~  
13 ~~establishment, either public or private, engaged in the business of furnishing or~~  
14 ~~providing rooms and overnight camping facilities intended or designed for dwelling,~~  
15 ~~lodging, or sleeping purposes to transient guests where such establishment consists~~  
16 ~~of two or more guest rooms and does not encompass any hospital, convalescent or~~  
17 ~~nursing home or sanitarium, or any hotel-like facility operated by or in connection~~  
18 ~~with a hospital or medical clinic providing rooms exclusively for patients and their~~  
19 ~~families~~ has the meaning provided in R.S. 47:301(6).

20 ~~(2) Notwithstanding any other provision of law to the contrary, in the parish~~  
21 ~~of Lafourche the word "hotel" as used in this Section shall mean and include any~~  
22 ~~establishment, either public or private, engaged in the business of furnishing or~~



