

2020 Regular Session

HOUSE BILL NO. 463

BY REPRESENTATIVE STEFANSKI

1 AN ACT

2 To amend and reenact R.S. 47:338.24.5(C) and (E), to enact R.S. 47:338.222, and to repeal
3 R.S. 47:338.24.5(F), relative to the authority of the governing authorities of the city
4 of Crowley and the city of Scott to levy certain taxes; to authorize the governing
5 authority of the city of Crowley, subject to voter approval, to levy and collect a hotel
6 occupancy tax; to authorize the governing authority for the city of Scott to levy and
7 collect an additional sales and use tax; to require voter approval; to provide for an
8 effective date; to provide for the use of the tax proceeds; and to provide for related
9 matters.

10 Notice of intention to introduce this Act has been published
11 as provided by Article III, Section 13 of the Constitution of
12 Louisiana.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:338.24.5(C) and (E) are hereby amended and reenacted and R.S.
15 47:338.222 is hereby enacted to read as follows:

16 §338.24.5. City of Scott; authority to levy additional sales and use tax

17 * * *

18 C.(1) The sales and use tax shall be imposed by ordinance of the governing
19 authority of the city of Scott and shall be levied upon the sale at retail, the use, lease,
20 or rental, the consumption, and the storage for use or consumption of tangible
21 personal property and on sales of services, all as defined in this Chapter; however,
22 the ordinance imposing the tax shall be adopted only after the proposed tax is
23 approved by a majority of the qualified electors voting on the proposition at an
24 election held for that purpose and conducted in accordance with the Louisiana
25 Election Code.

1 (2) If approved, the tax shall expire in ten years from its initial levy as
 2 provided for in the ballot proposition approved by a majority of the qualified electors
 3 voting on the proposition held at an election for that purpose. The tax may be
 4 renewed for an additional ten years only after the question of its imposition has been
 5 approved by a majority of the qualified electors voting on the proposition held at an
 6 election for that purpose prior to the expiration of the initial tax.

7 * * *

8 E. ~~The Two-thirds of the~~ proceeds of the tax authorized by this Section shall
 9 be used for emergency services provided by the fire and police departments and
 10

divided equally between the departments

~~one-third of the proceeds shall be used for~~
 11 parks and recreations, cultural district, economic development, drainage, roads, and
 12 bridges.

13 * * *

14 §338.222. City of Crowley; hotel occupancy tax; authorization

15 A.(1) In addition to any other tax levied and collected, the governing
 16 authority of the city of Crowley may levy and collect a tax upon the paid occupancy
 17 of hotel rooms located within the city. The hotel occupancy tax shall not exceed five
 18 percent of the rent or fee charged for such occupancy.

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

26 (3) The person who exercises or is entitled to occupancy of the hotel room
 27 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.
 28 "Person" as used in this Paragraph shall have the same definition as that contained
 29 in R.S. 47:301(8).

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

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

14 D. Except as provided in Subsection C of this Section, the governing
 15 authority of the city shall use the proceeds of the tax to promote tourism, recreation,
 16 and culture; to promote economic development; and to finance the construction,
 17 maintenance, and operation of a convention and conference center and related
 18 infrastructure, including the acquisition of property therefor.

19 Section 2. R.S. 47:338.24.5(F) is hereby repealed.

20 Section 3. This Act shall become effective upon signature by the governor or, if not
 21 signed by the governor, upon expiration of the time for bills to become law without signature
 22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 23 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 24 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____