

**ACT No. 184**

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~~

1 providing rooms and overnight camping facilities intended or designed for dwelling,  
 2 lodging, or sleeping purposes to transient guests where such establishment consists  
 3 of one or more guest rooms and does not encompass any hospital, convalescent or  
 4 nursing home or sanitarium, or any hotel-like facility operated by or in connection  
 5 with a hospital or medical clinic providing rooms exclusively for patients and their  
 6 families.

7 \* \* \*

8 §4574.9. Concordia Parish Tourist Commission

9 \* \* \*

10 C.(1)

11 \* \* \*

12 (b) The word "hotel" as used ~~herein shall mean and include any~~  
 13 establishment, both public and 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 in this Section has the meaning provided in R.S. 47:301(6).

20 \* \* \*

21 §4574.12. River Parishes Convention, Tourist, and Visitors District; commission

22 \* \* \*

23 D.(1)

24 \* \* \*

25 (b) The word "hotel/motel" as used in this Section ~~shall mean and include~~  
 26 any establishment, public or private, engaged in the business of furnishing or  
 27 providing rooms intended or designed for dwelling, lodging, or sleeping purposes to  
 28 transient guests where such establishment consists of two or more guest rooms and  
 29 shall include overnight camping facilities. ~~The term shall specifically include bed~~  
 30 and breakfasts and country inns but does not encompass any hospital, convalescent

