

RÉSUMÉ DIGEST

ACT 184 (HB 292)

2020 Regular Session

Dwight

Existing 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 existing law.

Prior law generally defined the term "hotel" for purposes of levying hotel occupancy taxes pursuant to existing 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 consisted of two or more guest rooms and did 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.

New law provides that the term "hotel" has the same meaning as provided in existing law for the levy of state sales taxes on hotels, which provides that "hotel" means any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at any of the following:

- (1) A single business location.
- (2) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Provides that "hotel" does not mean or include any establishment or person leasing apartments or single family dwellings on a month-to-month basis and does not include certain facilities operated by nonprofit organizations.

Effective July 1, 2020.

(Amends R.S. 33:4574.1.1(C), 4574.9(C)(1)(b), 4574.12(D)(1)(b), and 4574.13(C)(1)(b))