

SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Judiciary B to Engrossed House Bill No. 137 by Representative Duplessis

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S." delete the remainder of the line and insert
3 "27:243(C)(introductory paragraph), (4)(b), and (5) and 248(C)(2)(introductory paragraph),
4 (3), (4), and (5) and to enact R.S. 27:243(C)(6), relative"

5 AMENDMENT NO. 2

6 On page 1, line 3, after "operator;" insert "to provide relative to hotel room taxes; to provide
7 relative to taxation of entertainment and parking;"

8 AMENDMENT NO. 3

9 On page 1, line 9, after "R.S." delete the remainder of the line and delete line 10 and insert
10 "27:243(C)(introductory paragraph), (4)(b), and (5) and 248(C)(2)(introductory paragraph),
11 (3), (4), and (5) are hereby amended and reenacted and R.S. 27:243(C)(6) is hereby enacted
12 to read as follows:"

13 AMENDMENT NO. 4

14 On page 1, between lines 10 and 11, insert the following:

15 "§243. Requirements for casino operating contract

16 * * *

17 C. Beginning August 1, 2019, the casino operator is authorized to
18 conduct the following non-casino related activities at the official gaming
19 establishment or at another location subject to the requirements set forth in
20 Paragraphs (1), (2), (3), ~~and (4), (5), and (6)~~ of this Subsection:

21 * * *

22 (4)

23 * * *

24 (b) Among other things, the memorandum of understanding and
25 agreement with the Greater New Orleans Hotel and Lodging Association
26 dated April 2019, shall provide for the following:

27 (i) Only for those additional rooms authorized by the memorandum
28 of understanding and agreement dated April 2019, advertising of market rates
29 shall be based on average seasonal rates for the preceding year of luxury
30 hotels in the Central Business District, French Quarter, and Warehouse
31 District of the ~~City~~ city of New Orleans, as compiled by a nationally
32 recognized firm.

33 (ii) For rooms existing prior to August 1, 2018, room taxes levied and
34 collected by the city of New Orleans shall be paid by the casino gaming
35 operator on all ~~discounted and complimentary rooms to be paid~~ at the
36 applicable tax rates based upon average seasonal rates for the preceding year
37 of hotels in the Central Business District and French Quarter of the ~~City~~ city
38 of New Orleans, as compiled by a nationally recognized firm. For those hotel
39 rooms added after 2019 and authorized by the memorandum of
40 understanding and agreement dated April 2019, room taxes levied and
41 collected by the city of New Orleans shall be paid by the casino operator on
42 all ~~discounted and complimentary rooms to be paid~~ at the applicable tax rates
43 based upon average seasonal rates for the preceding year of luxury hotels in
44 the Central Business District, French Quarter, and Warehouse District of the
45 City of New Orleans, as compiled by a nationally recognized firm.

1 (iii) Complimentary rooms provided by the casino gaming operator
2 shall not be subject to the state sales and use tax, the occupancy taxes levied
3 by the Louisiana Stadium and Exposition District, or the occupancy taxes
4 levied by the Ernest N. Morial-New Orleans Exhibition Hall Authority.
5 Room taxes levied and collected by the city of New Orleans, sales and use
6 taxes levied by the state of Louisiana, and sales and use or occupancy taxes
7 levied by any other political subdivision on rooms provided at a discount by
8 the casino gaming operator shall be paid at the applicable rates based on the
9 amount actually paid or charged for the room.

10 (iv) The casino gaming operator shall enter into a memorandum of
11 understanding with the Louisiana Stadium and Exposition District and the
12 Ernest N. Morial-New Orleans Exhibition Hall Authority to provide for
13 annual payments of one million three hundred thousand dollars with the first
14 payment beginning on July 1, 2022, and continuing through July 31, 2054,
15 the payment to be made on a quarterly basis.

16 (5) The casino gaming operator shall remit state and local sales and
17 use taxes at the applicable tax rates on all complimentary and discounted
18 food, beverage, or entertainment offerings based on the actual value of food,
19 beverage, or entertainment provided. The casino gaming operator shall remit
20 state and local sales and use taxes at the applicable tax rates on all parking
21 provided at a charge to the customer or the general public.

22 (6) The casino gaming operator shall not engage in such activities as
23 are prohibited by the casino operating contract.
24 * * *"

25 AMENDMENT NO. 5

26 On page 2, after line 18, insert the following:

27 "Section 2. The provisions of this Act shall be effective on July 1,
28 2021."