2022 Regular Session

HOUSE BILL NO. 49

BY REPRESENTATIVE HUVAL

TAX/HOTEL OCCUPANCY: Authorizes the town of Henderson to levy a hotel occupancy tax

1 AN ACT

2 To enact R.S. 47:338.223, relative to the town of Henderson; to authorize the town to levy

3 a hotel occupancy tax; to provide for the use of tax revenues; and to provide for

4 related matters.

5 Notice of intention to introduce this Act has been published

6 as provided by Article III, Section 13 of the Constitution of

7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.223 is hereby enacted to read as follows:

10 §338.223. Town of Henderson; hotel occupancy tax; authorization

11 A.(1) In addition to any other tax levied and collected, the governing

12 authority of the town of Henderson may levy and collect a tax upon the paid

13 occupancy of hotel rooms located within the town. The hotel occupancy tax shall

14 not exceed four percent of the rent or fee charged for such occupancy.

15 (2) The word "hotel" as used in this Section shall mean and include any

16 establishment, public or private, engaged in the business of furnishing or providing

17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or

18 sleeping purposes to transient guests where such establishment consists of two or

19 more guest rooms and does not encompass any hospital, convalescent or nursing

1   home or sanitarium, or any hotel-like facility operated by or in connection with a

2   hospital or medical clinic providing rooms exclusively for patients and their families.

3   (3) The person who exercises or is entitled to occupancy of the hotel room

4   shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

5   "Person" as used in this Paragraph shall have the same definition as that contained

6   in R.S. 47:301(8).

7   B.   The governing authority shall impose the hotel occupancy tax by

8   ordinance or resolution. The governing authority may adopt such ordinance or

9   resolution only after a proposition authorizing the levy of the tax has been approved

10   by a majority of the electors of the town voting at an election held for that purpose

11   in accordance with the Louisiana Election Code. The governing authority may

12   provide in the ordinance or resolution necessary and appropriate rules and

13   regulations for the imposition, collection, and enforcement of the hotel occupancy

14   tax.

15   C. The governing authority may enter into a contract with any public entity

16   authorized to collect sales or use taxes, under such terms and conditions as it may

17   deem appropriate including payment of a reasonable collection fee, for the collection

18   of the hotel occupancy tax authorized by this Section. The hotel occupancy tax shall

19   be in addition to all taxes levied upon the occupancy of hotel rooms located within

20   the town.

21   D. Except as provided in Subsection C of this Section, the governing

22   authority shall use the proceeds of the tax to fund economic development, tourism

23   promotion, and related infrastructure within the town.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part
of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute
part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 49 Original   2022 Regular Session   Huval

Abstract: Authorizes the town of Henderson, in St. Martin Parish, to levy and collect a
          hotel tax at a rate not to exceed 4%, subject to voter approval.

Proposed law authorizes the governing authority of Henderson (St. Martin Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund economic development, tourism promotion, and related infrastructure within the town.

(Adds R.S. 47:338.223)