

2023 Regular Session

SENATE BILL NO. 225

BY SENATOR POPE

TAX/LOCAL. Authorizes the city of Denham Springs to levy a hotel occupancy tax.
(gov sig)

1 AN ACT

2 To enact R.S. 47:338.225, relative to the city of Denham Springs; to authorize the governing
3 authority of the city, subject to voter approval, to levy and collect a hotel occupancy
4 tax; to provide for the use of tax proceeds; to provide for an effective date; and to
5 provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.225 is hereby enacted to read as follows:

9 **§338.225. City of Denham Springs; hotel occupancy tax; authorization**

10 **A.(1) In addition to any other tax levied and collected, the governing**
11 **authority of the city of Denham Springs may levy and collect a tax upon the**
12 **paid occupancy of hotel rooms located within the city. The hotel occupancy tax**
13 **shall be six and three-fourths percent of the rent or fee charged for such**
14 **occupancy.**

15 **(2)(a) The term "hotel" as used in this Section shall mean and include**
16 **any establishment engaged in the business of furnishing or providing rooms**
17 **intended or designed for dwelling, lodging, or sleeping purposes to transient**

1 guests where such establishment consists of ten or more guest rooms but does
2 not include overnight camping facilities, bed and breakfasts, or short-term
3 rentals. In addition, the term "hotel" does not include any hospital,
4 convalescent or nursing home or sanitarium, or any hotel-like facility operated
5 by or in connection with a hospital or medical clinic providing rooms exclusively
6 for patients and their families.

7 (b) The term "short-term rentals" as used in this Section shall mean and
8 include the rental of all or any portion of a residential dwelling unit for
9 dwelling, lodging, or sleeping purposes to one party with a duration of
10 occupancy of less than thirty consecutive days.

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

15 B. The governing authority shall impose the tax by ordinance. However,
16 the ordinance imposing the tax shall be adopted by the governing authority only
17 after a proposition authorizing the levy of the tax has been approved by a
18 majority of the electors of the city voting at an election held for that purpose in
19 accordance with the Louisiana Election Code. The governing authority may
20 provide in the ordinance necessary and appropriate rules and regulations for
21 the imposition, collection, and enforcement of the hotel occupancy tax.

22 C. The governing authority may enter into a contract with any public
23 entity authorized to collect sales or use taxes, under such terms and conditions
24 as it may deem appropriate including payment of a reasonable collection fee, for
25 the collection of the hotel occupancy tax authorized by this Section. The hotel
26 occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel
27 rooms located within the city.

28 D. Except as provided in Subsection C of this Section, the governing
29 authority shall use fifty percent of the proceeds from the tax to fund salaries

