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 DIGEST

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SB 225 Engrossed

2023 Regular Session

Pope

Proposed law authorizes the governing authority of the city of Denham Springs, subject to voter approval, to levy and collect a hotel occupancy tax. Requires that any election regarding the levy of the tax be held on a date that corresponds with an election date provided by R.S. 18:402(A)(1) or (B)(1) regarding gubernatorial or congressional primary elections. Prohibits the levy of the tax from exceeding 6.75% of the rent or fee charged for 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 50% of the proceeds of the tax be used to fund salaries and benefits for employees of the city's fire department and 50% be used to fund salaries and benefits for employees of the city's police department.

Proposed law provides that any expenditures made pursuant to proposed law shall be used in excess of the normal expenditures that the city already provides for in its budget.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.225)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Separates expenditures made as a result of proposed law from those that the city already provides.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the engrossed bill:

1. Require that any election regarding the levy of the tax be held on a date that corresponds with an election date provided by present law (R.S. 18:402(A)(1) or (B)(1)) regarding gubernatorial or congressional primary elections.

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Change the rate of the tax to be levied on occupancy from 6.75% of the rent or fee charged for occupancy to *not to exceed* 6.75% of the rent or fee charged for occupancy.
2. Change the definition of "hotel" in proposed law to be the same as how the term is defined in present law (R.S. 47:301(6)) and delete the definition in proposed law of "short-term rentals".

3. Add the purpose of dedicating the proceeds of the tax to fund salaries and benefits for employees of the fire department and the police department is to promote visitation and tourism within the city of Denham Springs by enhancing public safety.