SENATE BILL NO. 225

BY SENATOR POPE

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 not exceed six and three-fourths percent of the rent or fee charged for such**

14   **occupancy.**

15   **(2) For purposes of this Section, the term "hotel" shall have the same**

16   **meaning as provided for in R.S. 47:301(6).**

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

18   **shall pay the hotel occupancy tax at the time the rent or fee for occupancy is**

19   **paid. "Person" as used in this Paragraph shall have the same definition as that**

20   **contained in R.S. 47:301.**

21   **B. The governing authority shall impose the tax by ordinance. However,**

22   **the ordinance imposing the tax shall be adopted by the governing authority only**

23   **after a proposition authorizing the levy of the tax has been approved by a**

24   **majority of the electors of the city voting at an election held for that purpose in**

25   **accordance with the Louisiana Election Code and held on a date that**

26   **corresponds with an election date provided by R.S. 18:402(A)(1) or (B)(1). The**

27   **governing authority may provide in the ordinance necessary and appropriate**

1   **rules and regulations for the imposition, collection, and enforcement of the hotel**

2   **occupancy tax.**

3   **C. The governing authority may enter into a contract with any public**

4   **entity authorized to collect sales or use taxes, under such terms and conditions**

5   **as it may deem appropriate including payment of a reasonable collection fee, for**

6   **the collection of the hotel occupancy tax authorized by this Section. The hotel**

7   **occupancy tax shall be in addition to all taxes levied upon the occupancy of hotel**

8   **rooms located within the city.**

9   **D. Except as provided in Subsection C of this Section, for the purpose of**

10   **promoting visitation and tourism within the city by enhancing public safety, the**

11   **governing authority shall use fifty percent of the proceeds from the tax to fund**

12   **salaries and benefits for employees of the fire department and fifty percent of**

13   **the proceeds from the tax to fund salaries and benefits for employees of the**

14   **police department.**

15   **E. Any expenditures made pursuant to this Section shall be used in**

16   **excess of the normal expenditures that the city already provides for in its**

17   **budget.**

18   Section 2. This Act shall become effective upon signature by the governor or, if not

19   signed by the governor, upon expiration of the time for bills to become law without signature

20   by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

21   vetoed by the governor and subsequently approved by the legislature, this Act shall become

22   effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

_____
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

Coding: Words which are ~~struck through~~ are deletions from existing law;
words in **boldface type and underscored** are additions.