

Regular Session, 2013

HOUSE BILL NO. 326

BY REPRESENTATIVE BARRAS AND SENATOR CORTEZ

1 AN ACT

2 To enact R.S. 47:338.211, relative to the city of Youngsville; to authorize the city to levy a
3 hotel occupancy tax; to provide for the use of tax revenues; and to provide for related
4 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. 47:338.211 is hereby enacted to read as follows:

10 §338.211. City of Youngsville; hotel occupancy tax; authorization

11 A.(1) In addition to any other tax levied and collected, the governing
12 authority of the city of Youngsville may levy and collect a tax upon the paid
13 occupancy of hotel rooms located within the city. The hotel occupancy tax shall not
14 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
20 home or sanitarium, or any hotel-like facility operated by or in connection with a
21 hospital or medical clinic providing rooms exclusively for patients and their families.

22 (3) The person who exercises or is entitled to occupancy of the hotel room
23 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.

1 "Person" as used herein shall have the same definition as that contained in R.S.
2 47:301(8).

3 B. The governing authority of the city of Youngsville shall impose the hotel
4 occupancy tax by ordinance or resolution. The governing authority may adopt such
5 ordinance or resolution only after a proposition authorizing the levy of the tax has
6 been approved by a majority of the electors of the city voting at an election held for
7 that purpose in accordance with the Louisiana Election Code. The governing
8 authority may provide in the ordinance or resolution necessary and appropriate rules
9 and regulations for the imposition, collection, and enforcement of the hotel
10 occupancy tax.

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

17 D. Except as provided in Subsection C of this Section, the governing
18 authority of the city shall use the proceeds of the tax to fund the construction,
19 maintenance, and operation of a multipurpose community center, economic
20 development, and tourism within the city.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____