

SENATE BILL NO. 435

BY SENATOR PERRY

1 AN ACT

2 To enact R.S. 47:338.212, relative to the city of Scott; to authorize the city to levy a hotel
3 occupancy tax; to provide for the use of tax revenues; to provide for an effective
4 date; and to provide for related matters.

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

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.212 is hereby enacted to read as follows:

8 **§338.212. City of Scott; hotel occupancy tax; authorization**

9 **A.(1) In addition to any other tax levied and collected, the governing**
10 **authority of the city of Scott may levy and collect a tax upon the paid occupancy**
11 **of hotel rooms located within the city. The hotel occupancy tax shall not exceed**
12 **five percent of the rent or fee charged for such occupancy.**

13 **(2) The word "hotel" as used in this Section shall mean and include any**
14 **establishment, public or private, engaged in the business of furnishing or**
15 **providing rooms or overnight camping facilities intended or designed for**
16 **dwelling, lodging, or sleeping purposes to transient guests where such**
17 **establishment consists of two or more guest rooms and does not encompass any**
18 **hospital, convalescent or nursing home or sanitarium, or any hotel-like facility**
19 **operated by or in connection with a hospital or medical clinic providing rooms**
20 **exclusively for patients and their families.**

21 **(3) The person who exercises or is entitled to occupancy of the hotel**
22 **room shall pay the hotel occupancy tax at the time the rent or fee for occupancy**
23 **is paid. "Person" as used herein shall have the same definition as that contained**
24 **in R.S. 47:301(8).**

25 **B. The governing authority of the city of Scott shall impose the hotel**
26 **occupancy tax by ordinance or resolution. The governing authority may adopt**

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

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

13 D. Except as provided in Subsection C of this Section, the governing
 14 authority of the city shall use the proceeds of the tax to fund the construction,
 15 maintenance, and operation of a 4-H facility, a multipurpose community center,
 16 or a park or for purposes of economic development, recreation, and tourism
 17 within the city.

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.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____