

Regular Session, 2008

HOUSE BILL NO. 1298

BY REPRESENTATIVE NOWLIN

TAX/HOTEL OCCUPANCY: Authorizes the city of Natchitoches to levy and collect a hotel occupancy tax within the city

1 AN ACT

2 To enact R.S. 33:2740.69, relative to the hotel occupancy tax; to authorize the city of  
3 Natchitoches to levy and collect an additional hotel occupancy tax within the city;  
4 to provide relative to the purposes for which the proceeds of the tax may be used;  
5 and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:2740.69 is hereby enacted to read as follows:

11 §2740.69. Hotel occupancy tax in the city of Natchitoches

12 A.(1) Notwithstanding any other provision of law, and in addition to any  
13 other tax now or hereafter levied and collected, the governing authority of the city  
14 of Natchitoches is hereby authorized and empowered to levy and collect a tax upon  
15 the paid occupancy of hotel rooms located within the city of Natchitoches. The hotel  
16 occupancy tax shall be one and three-quarters percent of the rent or fee charged for  
17 such occupancy.

18 (2) The word "hotel" as used in this Section shall mean and include any  
19 establishment, either public or private, engaged in the business of furnishing or  
20 providing rooms and overnight camping facilities intended or designed for dwelling.

1 lodging, or sleeping purposes to transient guests where such establishment consists  
2 of two or more guest rooms and does not encompass any hospital, convalescent or  
3 nursing home or sanitarium, or any hotel-like facility operated by or in connection  
4 with a hospital or medical clinic providing rooms exclusively for patients and their  
5 families.

6 (3) The hotel occupancy tax shall be paid by the person who exercises or is  
7 entitled to occupancy of the hotel room and shall be paid at the time the rent or fee  
8 for occupancy is paid. "Person" as used herein shall have the same definition as that  
9 contained in R.S. 47:301(8).

10 B. The governing authority shall impose the hotel occupancy tax by  
11 ordinance or resolution. The governing authority may provide in the ordinance or  
12 resolution necessary and appropriate rules and regulations for the imposition,  
13 collection, and enforcement of the hotel occupancy tax. The ordinance or resolution  
14 levying and imposing the hotel occupancy tax may not be adopted by the governing  
15 authority unless prior thereto a proposition authorizing the levy of the tax has been  
16 approved by a majority of the electors of the city voting at an election held for that  
17 purpose in accordance with the applicable provisions of the Louisiana Election Code.

18 C. The governing authority may enter into a contract under such terms and  
19 conditions as it deems appropriate, including payment of a reasonable collection fee,  
20 with any public entity authorized to collect sales or use taxes for the collection of the  
21 hotel occupancy tax authorized hereby. The hotel occupancy tax shall be in addition  
22 to all taxes presently being levied upon the occupancy of hotel rooms located within  
23 the city.

24 D. The net proceeds of the tax after deduction of reasonable collection  
25 expenses shall be used for the operating and marketing costs of the Natchitoches  
26 Events Center.

27 Section 2. This Act shall become effective upon signature by the governor or, if not  
28 signed by the governor, upon expiration of the time for bills to become law without signature  
29 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.
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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Nowlin

HB No. 1298

**Abstract:** Authorizes the governing authority of the city of Natchitoches to levy a 1.75% hotel occupancy tax. Provides that the proceeds of the tax shall be used for the operating and marketing costs of the Natchitoches Events Center.

Proposed law authorizes the governing authority of the city of Natchitoches to levy and collect a tax upon the paid occupancy of hotel rooms located within the city of Natchitoches. Provides that the hotel occupancy tax shall be 1.75% of the rent or fee charged for such occupancy and that the hotel occupancy tax shall be in addition to all taxes presently being levied upon the occupancy of hotel rooms located within the city. Requires the tax to be paid by the person who exercises or is entitled to occupancy of the hotel room and shall be paid at the time the rent or fee for occupancy is paid.

Proposed law defines "hotel" as any establishment, either public or private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms. Provides that "hotel" does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

Proposed law provides that the governing authority shall impose the hotel occupancy tax by ordinance or resolution, but only after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the city voting at an election held for that purpose in accordance with the applicable provisions of the Louisiana Election Code.

Proposed law allows the governing authority to enter into a contract under such terms and conditions as it may deem appropriate, including payment of a reasonable collection fee, with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax authorized hereby.

Proposed law provides that net proceeds of the tax after deduction of reasonable collection expenses shall be used for the operating and marketing costs of the Natchitoches Events Center.

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

(Adds R.S. 33:2740.69)