

Regular Session, 2012

HOUSE BILL NO. 794

BY REPRESENTATIVES LEGER AND BROSSETT

TAX/HOTEL OCCUPANCY: Provides relative to a hotel/motel tax levied by the city of New Orleans

1 AN ACT

2 To amend and reenact R.S. 47:338.4, relative to hotel occupancy taxes levied by the city of
3 New Orleans; to authorize an increase in such tax; and to provide for related matters.

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

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.4 is hereby amended and reenacted to read as follows:

9 §338.4. Tax authorized; city of New Orleans

10 Notwithstanding any other provision of law, the governing body of the city
11 of New Orleans is hereby authorized to levy and collect within the corporate limits
12 of the city a tax of ~~one-half~~ one and three-fourths percent upon the occupancy of
13 hotel rooms located within said city. The word "hotel" in this Section shall mean and
14 include any establishment engaged in the business of furnishing or providing rooms
15 intended or designed for dwelling, lodging, or sleeping purposes to transient guests
16 where such establishment consists of ten or more guest rooms. "Hotel" does not
17 include any hospital, convalescent or nursing home or sanatorium, or any hotel-like
18 facility operated by or in connection with a hospital or medical clinic providing
19 rooms exclusively for patients and their families. The tax shall be paid by the person
20 who exercises or is entitled to occupancy of the hotel room and shall be paid at the

1 time the rent or fee for occupancy is paid. "Person" shall have the same definition
2 as that contained in R.S. 47:301(8). The tax shall not apply to hotel rooms rented for
3 less than three dollars a day. The taxes so imposed shall be levied and collected and
4 otherwise shall be governed by the provisions of R.S. 47:338.26 through 338.46;
5 however, the proceeds of the tax herein authorized shall be used by the governing
6 authority to promote tourism.

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)]

Leger

HB No. 794

Abstract: Authorizes an increase in a hotel occupancy tax levied by New Orleans.

Present law authorizes the governing body of the city of New Orleans to levy and collect a tax of ½ % upon the occupancy of hotel rooms within the corporate limits of the city.

Proposed law increases the maximum rate to 1 ¾ %. Otherwise retains present law.

(Amends R.S. 47:338.4)