

Regular Session, 2010

HOUSE BILL NO. 538

BY REPRESENTATIVE BURFORD

TAX/HOTEL OCCUPANCY: Authorizes the governing authority of the city of Mansfield to levy and collect a hotel occupancy tax subject to voter approval

1 AN ACT

2 To enact R.S. 33:2740.18.4, relative to the city of Mansfield; to authorize the governing  
3 authority of the city to levy and collect a hotel occupancy tax subject to voter  
4 approval; to provide for the use of such tax; and to provide for related 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. 33:2740.18.4 is hereby enacted to read as follows:

10 §2740.18.4. City of Mansfield; hotel occupancy tax; authorization

11 A.(1) Notwithstanding any other provision of law, and in addition to any  
12 other tax now or hereafter levied and collected, the governing authority of the city  
13 of Mansfield may levy and collect a tax upon the paid occupancy of hotel rooms  
14 located within the city. The hotel occupancy tax shall not exceed three percent of the  
15 rent or fee charged for such occupancy.

16 (2) The word "hotel" as used in this Section shall mean and include any  
17 establishment, public or private, engaged in the business of furnishing or providing  
18 rooms or overnight camping facilities intended or designed for dwelling, lodging, or  
19 sleeping purposes to transient guests where such establishment consists of two or  
20 more guest rooms and does not encompass any hospital, convalescent or nursing

1        home or sanitarium, or any hotel-like facility operated by or in connection with a  
2        hospital or medical clinic providing rooms exclusively for patients and their families.

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

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

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

21               D. Except as provided in Subsection C of this Section, the proceeds of the  
22       tax shall be deposited in the general fund of the city of Mansfield and shall be used  
23       solely for public purposes within the city.

24        Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor  
25        and subsequently approved by the legislature, this Act shall become effective on July 1,  
26        2010, or on the day following such approval by the legislature, whichever is later.

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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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Burford

HB No. 538

**Abstract:** Relative to the city of Mansfield, authorizes the governing authority of the city, subject to voter approval, to levy and collect a hotel occupancy tax not to exceed 3% within the city. Provides for the use of the tax revenues.

Proposed law authorizes the governing authority of the city of Mansfield to levy and collect a tax, subject to voter approval, upon the paid occupancy of hotel rooms located within the city. Provides that such tax shall not exceed 3% of the rent or fee charged for such occupancy. Requires the governing authority to impose the tax by ordinance or resolution and authorizes the governing authority to include in the ordinance or resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax.

Proposed law defines "hotel" as any establishment, public or private, engaged in the business of furnishing or providing rooms or 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 such definition 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 requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid.

Proposed law authorizes the governing authority of the city to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Provides that the tax shall be in addition to all taxes levied upon the occupancy of hotel rooms located within the city.

Proposed law requires that the proceeds of the tax be deposited in the general fund of the city and used solely for public purposes within the city.

Effective July 1, 2010.

(Adds R.S. 33:2740.18.4)