

#### **4574.1.1. Occupancy taxes levied by the commissions**

A. For the purposes set forth in Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

- (1) Acadia Parish Convention and Visitors Commission, four percent.
- (2) Alexandria/Pineville Area Convention and Visitors Bureau, two percent parish-wide, one percent in the city of Alexandria for a total of three percent, and one percent in the downtown area of Alexandria for a total of four percent.
- (3) Allen Parish Tourist Commission, three percent.
- (4) Ascension Parish Tourist Commission, two percent.
- (5) Avoyelles Parish Tourist Commission, four percent.
- (6) Visit Baton Rouge, four percent subject to the provisions of Subsection L of this Section. Notwithstanding any provision of law to the contrary, the aggregate rate of occupancy taxes levied by all commissions in East Baton Rouge Parish shall not exceed the rate authorized by this Paragraph.
- (7) Beauregard Tourist Commission, four percent.
- (8) Cameron Parish Tourist Commission, two percent.
- (9) DeSoto Parish Tourist Bureau, three percent.
- (10) East Feliciana Parish Tourist Commission, two percent.
- (11) Grant Parish Tourist Commission, two percent.
- (12) Houma Area Convention and Visitors Bureau, three percent; provided that such rate may be increased to four percent as provided for in Subsection B of this Section.
- (13) Iberia Parish Tourist Commission, four percent.
- (14) Iberville Tourist Commission, two percent.
- (15) Jefferson Davis Parish Tourist Commission, two percent.
- (16) Lafayette Parish Convention and Visitors Commission, three percent.
- (17) Lafourche Parish Tourist Commission, three percent.

- (18) Ruston-Lincoln Convention and Visitors Bureau, four percent.
- (19) Livingston Parish Tourist Commission, three percent.
- (20) Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish, two percent.
- (21) Natchitoches Parish Tourist Commission, three percent.
- (22) Pointe Coupee Parish Tourist Commission, three percent.
- (23) Sabine Parish Tourist and Recreation Commission, three percent.
- (24)(a) Shreveport-Bossier Convention and Tourist Bureau, three percent.
- (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, the maximum rate shall be four and one-half percent until twenty-five years after June 30, 1999.
- (25) Southwest Louisiana Convention and Visitors Bureau, four percent.
- (26) St. Landry Parish Tourist Commission, four percent.
- (27) St. Martin Parish Tourist Commission, two percent.
- (28) St. Mary Parish Tourist Commission, four percent.
- (29) St. Tammany Parish Tourist and Convention Commission, three percent.
- (30) Tangipahoa Parish Tourist Commission, four percent.
- (31) Union Tourist Commission, two percent.
- (32) Vermilion Parish Tourist Commission, two percent.
- (33) Vernon Parish Tourist and Recreation Commission, three percent.
- (34) Washington Parish Tourism Commission, three percent.
- (35) Webster Parish Convention and Visitors Commission, four percent.
- (36) West Baton Rouge Parish Tourist Commission, four percent.
- (37) West Feliciana Parish Tourist Commission, two percent.
- (38) Jefferson Parish Multipurpose Recreation and Tourism Commission, one percent throughout the entire parish and an additional one percent on the east bank of the Mississippi River within the parish until the time provided for in Subsection F of this Section.

(39) Franklin Parish Tourist Commission, two percent; provided that such rate shall be levied upon the occupancy of hotel rooms, motel rooms, bed and breakfast facilities, and overnight camping facilities.

(40) A tourist commission in Plaquemines Parish, two percent.

(41) Morehouse Parish Tourist Commission, three percent.

(42) Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish, two percent. The proceeds of such occupancy tax shall be used only for the acquisition, construction, operation, maintenance, and activities of the convention and visitor's bureau or commission in such parish. The percentage rate provided in this Paragraph shall be in addition to any other percentage authorized by law.

(43) East Carroll Parish Tourist Commission, four percent.

(44) Red River Tourism Commission, three percent.

(45) St. Martin Parish Tourist Commission, two percent in addition to any other such tax authorized by law.

(46) Caldwell Parish Tourist Commission, two percent.

B. For each one percent of occupancy tax levied under this Subsection by a commission, one percent of occupancy tax levied in the parish pursuant to the authority granted in R.S. 33:4574.1, 4574.7, 4574.8, or any local, special, or general law shall be eliminated.

C.(1) The word "hotel" as used in this Section shall mean and include 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 and 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.

(2) Notwithstanding any other provision of law to the contrary, in the parish of Lafourche the word "hotel" as used in this Section shall mean and include 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 one or more guest rooms and 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.

D. The tax shall 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 of occupancy is paid. The word "person" as used herein shall have the same definition as that contained in R.S. 47:301(8).

E. Repealed by Acts 2005, 1<sup>st</sup> Ex. Sess., No. 60, §2, eff. Dec. 6, 2005.

F.(1) Commissions provided for in R.S. 33:4574(B) shall impose the tax by resolution or ordinance, and shall have the right to provide in the resolution or ordinance necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax.

(2) Except as provided in Subsection G of this Section, no commission created by R.S. 33:4574(B) shall levy or increase a tax in excess of the limits provided for in Subsection B of this Section, unless approved by a majority of the electors of the parish or parishes voting thereon in an election held for that purpose.

(3)(a) Unless provided otherwise in any local, special, or general law for a particular commission, the proceeds of the occupancy taxes so levied, less a reasonable sum to be paid as a collection fee as provided for in Paragraph (5) of this Subsection, shall be used by the commission for the operation of the commission and for the purpose of attracting conventions and tourists into the area and jurisdiction of the commission, including but not limited to the authority to spend money for advertising, promotion, and publication of information, or for any other purpose generally or specifically authorized for occupancy taxes in the parish by this Chapter or by any local, special, or general law.

(b) In Ouachita Parish, the proceeds of the occupancy tax may also be used for the construction of museums, equestrian and livestock centers, and sports facilities, and additions to civic and convention centers.

(4) Unless the proceeds of the tax have been pledged as security for bonds, a commission may decrease the rate of the tax authorized in this Section.

(5) The governing authority of the commission may enter into a cooperative endeavor agreement contract with the governing authority or authorities of the parish or parishes within its territories, or with any public entity authorized to collect sales or use tax, for the collection of the tax which it levies under such terms and conditions it may deem appropriate, including a reasonable collection fee, and may adopt such rules and regulations pursuant thereto regarding the enforcement and collection of the occupancy tax authorized by this Chapter. The commission provided for in R.S. 33:4574(B)(38) shall have the right to contract with the state for such collection.

(6) The governing authority of the commission may also enter into a cooperative endeavor agreement contract with the governing authority or authorities of the parish or parishes within its territories or with other public entities for the performance of such duties and functions of the commission which the commission determines is necessary but is unable to perform itself.

(7) Repealed by Acts 2001, No. 948, §1, eff. July 1, 2001.

G. Except as provided in Subsection B:

(1) The governing authority of the Houma Area Convention and Visitors Bureau is hereby authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the Houma Area Convention and Visitors Bureau not to exceed the percentage of the rent or fee charged for such occupancy provided for in Paragraph (A)(12) of this Section.

(2) However, at such time as there is completed for use by the parish a general purpose exhibition and convention facility, the governing authority of the commission is authorized to increase such tax to a rate not to exceed four percent of the rent or fee charged for such occupancy. The additional one percent levied at the time of completion of the exhibition and convention facility shall be appropriated by the governing authority of the tourist commission for acquisition, operation, and maintenance of the exhibition and convention facility.

H. Repealed by Acts 2012, No. 256, §2, eff. May 25, 2012.

I. From the tax levied by the Iberia Parish Tourist Commission pursuant to the provisions of this Section, an amount equal to the proceeds of a two percent hotel occupancy tax shall be dedicated to the Iberia Industrial Development Foundation.

J. The provisions of this Section shall not be applicable in the parish of Orleans.

K.(1) The commission provided for in R.S. 33:4574(B)(38) shall distribute and use the proceeds of the tax levied pursuant to this Section in the manner and for the purposes provided for in R.S. 33:2740.18 and 2740.18.1. In addition, the same restrictions on facilities constructed with the proceeds of the tax shall apply.

(2) At the end of each fiscal year, the avails of the one percent tax levied on the east bank of the Mississippi River within the parish shall be used to retire the principal and interest on any outstanding bonds issued for the purposes set forth in R.S. 33:2740.18.1; and at such time as such outstanding bonds are paid in full as to principal and interest, the authority to levy such tax on the east bank shall expire and the provisions of R.S. 33:2740.18.1 shall have no further effect.

L. Visit Baton Rouge shall distribute and use the proceeds derived from one percent of the tax levied pursuant to this Section for capital improvements and expansion of the Baton Rouge Rivercenter and the proceeds derived from the remaining three percent of the tax for such purposes as determined by Visit Baton Rouge. If the governing authority of the city-parish of Baton Rouge and East Baton Rouge Parish abandons the planned capital improvements and expansion of the Baton Rouge Rivercenter, the tax rate shall not exceed three percent. At such time as all costs for the capital improvements and expansion of the Baton Rouge Rivercenter are paid in full, the tax rate shall not exceed three percent.

M.(1) The Shreveport-Bossier Convention and Tourist Bureau shall dedicate and use the proceeds derived from three-quarters of one percent of the tax levied pursuant to this Section for capital improvements, repairs, and maintenance of Independence Stadium.

(2) The Shreveport-Bossier Convention and Tourist Bureau shall dedicate and use the proceeds derived from three-quarters of one percent of the tax levied pursuant to this Section for riverfront and downtown development and for the operation and maintenance of the civic center and multipurpose arena in the city of Bossier City.

(3) The commission may expend revenues for the purposes required by this Subsection by means of entering a cooperative endeavor with the governing authority of Shreveport or Bossier City, as appropriate.

N.(1) The Pointe Coupee Parish Tourist Commission may levy and collect an additional tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission not to exceed one percent.

(2) Before the additional tax authorized by this Subsection may be levied and collected by the commission, the following shall occur:

(a) The governing authority shall enact an ordinance approving the additional tax levied by the commission.

(b) A majority of the electors residing in the district shall vote to approve the additional tax levied by the commission.

O. If the Southwest Louisiana Convention and Visitors Bureau levies the tax at a rate in excess of three percent, as authorized by Paragraph (A)(25) of this Section, an amount not to exceed twenty thousand dollars annually of the proceeds of the tax collected as a result of said increased rate may be used by the Southwest Louisiana Convention and Visitors Bureau to match funds from the Cameron Parish Police Jury, provided that such funds are used for tourism development purposes.

P. If the Southwest Louisiana Convention and Visitors Bureau levies the tax authorized in Paragraph (A)(25) of this Section or the tax authorized by R.S. 33:4574.11(A) and defined in R.S. 33:4574.11(E)(2)(b), an amount equal to twenty-five thousand dollars annually of the proceeds of the tax collected from the company which has a license to conduct slot machine gaming at a pari-mutuel live racing facility pursuant to Chapter 7 of Title 27 of the Louisiana Revised Statutes of 1950, R.S. 27:351 et seq., shall be provided by the Southwest Louisiana Convention and Visitors Bureau quarterly to the governing authority of the Beauregard Parish Covered Arena, provided such funds are used for maintenance or to promote equine activities for the purpose of attracting tourists to Beauregard Parish. The governing authority of the Beauregard Parish Covered Arena, which is subject to audit by the legislative auditor, shall not be required to report its expenditure of funds received pursuant to this Subsection to the Southwest Louisiana Convention and Visitors Bureau.

Q.(1)(a) Notwithstanding any other law to the contrary and except as provided in Subparagraph (b) of this Paragraph, the Vermilion Parish Tourist Commission shall levy and collect an additional tax of three percent upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. The tax shall be levied without a

vote of the people by ordinance adopted by the governing authority of the tourist commission. The percentage rate provided in this Subsection shall be in addition to any other percentage authorized by law.

(b)(i) The tax authorized in Subparagraph (a) of this Paragraph shall terminate on December 31, 2012.

(ii) The tourist commission may levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the parish on or after January 1, 2013, subject to approval by a majority of the electors in the parish who vote thereon in an election held for that purpose. The tax shall not exceed two percent of the rent or fee charged for such occupancy. The tax shall be allocated in accordance with the provisions of Paragraph (3) of this Subsection.

(2) Terminated on Dec. 31, 2012. See Acts 2012, No. 673, §1.

(3)(a) Notwithstanding any other provision of law to the contrary, effective January 1, 2013, one-half of the monies collected by the Vermilion Parish Tourist Commission from the levy of the additional two percent tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities as authorized by law, shall be used to fund recreation programs for all youth in Vermilion Parish. The commission shall enter into a cooperative endeavor with the governing authority of Vermilion Parish and each entity provided for in this Subparagraph to provide for the allocation of revenue collected for such purposes. The revenue collected for purposes of this Subparagraph shall be allocated as follows:

(i) Twenty-eight and one-half percent shall be allocated to the city of Abbeville.

(ii) Twenty-three and one-half percent shall be allocated to the city of Kaplan.

(iii) Fourteen percent shall be allocated to the North Vermilion Youth Athletic Association.

(iv) Eight percent shall be allocated to the town of Delcambre.

(v) Eight percent shall be allocated to the town of Erath.

(vi) Eight percent shall be allocated to the town of Gueydan.

(vii) Five percent shall be allocated to the village of Maurice.

(viii) Five percent shall be allocated to the Vermilion Parish Police Jury.

(b) Any revenue collected by the Vermilion Parish Tourist Commission to fund athletic programs for all youth in Vermilion Parish and not expended prior to June 7, 2012, shall be used to fund recreation programs in Vermilion Parish as provided in Subparagraph (c) of this Paragraph.

(c)(i) A minimum of seventy-five percent of the revenue allocated to the governmental entities pursuant to Subparagraph (a) of this Paragraph shall be used by each governmental entity to provide funds to any qualified nonprofit youth recreation organization within the territorial jurisdiction of the governmental entity which agrees to enter into a cooperative endeavor with the governmental entities agreeing to use such funds for purposes of youth recreation.

(ii) The revenue allocated to the governmental entities shall be distributed by each entity to the qualified nonprofit youth recreation organizations on a pro-rata basis, based upon the number of youth participating in recreational programs of the organization compared to the total number of youth participating in programs of all the qualified nonprofit youth recreation organizations receiving funds from the governmental entity.

(iii) The remaining funds may be used by each governmental entity for youth recreation purposes as determined by such entity.

(d) As used in this Paragraph the following terms shall have the meanings ascribed to them:

(i) "Qualified nonprofit youth recreation organizations" means an organization whose primary function is related to youth recreation purposes and is recognized by the United States Internal Revenue Service as entitled to exemption under Section 501(c)(3) of the United States Internal Revenue Code. The term shall not include any organization which is in default on any filing or payment with or to the state or any of its agencies or political subdivisions and against which an assessment or judgment that is final and nonappealable has been rendered, and remains outstanding, in favor of the state, or any of its agencies, or political subdivisions.

(ii) "Youth recreation purposes" means any use of funds which is related to recreation of persons eighteen years of age or younger, including but not limited to the purchase of uniforms and athletic equipment.

(e) Notwithstanding any other provision of law to the contrary, one-half of the monies collected by the Vermilion Parish Tourist Commission from the levy of the additional two percent tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities as authorized by law shall be dedicated for the promotion of tourism, including advertisements promoting festivals and other events within the parish.

(f) Notwithstanding any other provision of law to the contrary, monies collected by the Vermilion Parish Tourist Commission from the levy of the additional two percent tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities as authorized by law may be used or expended for capital outlay purposes.

R. Notwithstanding any other law to the contrary, the Ascension Parish Tourist Commission shall levy and collect an additional tax of two percent upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. The tax shall be levied by ordinance adopted by the governing authority of the tourist commission and only after approval by a majority of the electorate of such parish voting in an election held for such



purpose. The percentage rate provided in this Subsection shall be in addition to any other percentage authorized by law.

S. Notwithstanding any provision of law to the contrary, in a parish with a population between fifty-five thousand and sixty thousand based on the latest federal decennial census, a tax levied by a parish-wide tourist commission shall be repealed upon a simple majority of the municipalities within the parish adopting an ordinance or resolution after July 1, 2011, favoring such action. Any funds unexpended at the time of such repeal shall be allocated as provided prior to the repeal and shall be expended toward the improvement of recreational parks and facilities.

Acts 1995, No. 47, §1, eff. June 8, 1995; Acts 1997, No. 1072, §1, eff. July 14, 1997; Acts 1997, No. 1090, §1, eff. July 14, 1997; Acts 1997, No. 1167, §1; Acts 1997, No. 1347, §1; Acts 1999, No. 225, §1, eff. June 11, 1999; Acts 1999, No. 432, §1, eff. June 18, 1999; Acts 1999, No. 538, §1, eff. June 30, 1999; Acts 1999, No. 1141, §1; Acts 2000, 1st Ex. Sess., No. 124, §1; Acts 2001, No. 115, §1, eff. July 1, 2001; Acts 2001, No. 237, §1, eff. June 1, 2001; Acts 2001, No. 948, §1, eff. July 1, 2001; Acts 2002, No. 52, §1, eff. June 25, 2002; Acts 2003, No. 1070, §1, eff. July 2, 2003; Acts 2004, No. 202, §1, eff. July 1, 2004; Acts 2004, No. 247, §1, eff. July 1, 2004; Acts 2004, No. 657, §1; Acts 2005, No. 171, §1, eff. Oct. 1, 2005; Acts 2005, No. 434, §1, eff. July 11, 2005; Acts 2005, No. 468, §1, eff. July 11, 2005; Acts 2005, 1<sup>st</sup> Ex. Sess., No. 60, §2, eff. Dec. 6, 2005; Acts 2006, No. 182, §1, eff. July 1, 2006; Acts 2006, No. 189, §1, eff. July 1, 2006; Acts 2006, No. 252, §1, eff. July 1, 2006; Acts 2007, No. 32, §1, eff. July 1, 2007; Acts 2007, No. 408, §1, eff. July 1, 2007; Acts 2008, No. 288, §1, eff. June 17, 2008; Acts 2008, No. 360, §1, eff. June 22, 2008; Acts 2009, No. 66, §1; Acts 2009, No. 112, §1; Acts 2009, No. 441, §1, eff. July 1, 2009; Acts 2010, No. 271, §1; Acts 2011, 1<sup>st</sup> Ex. Sess., No. 20, §1, eff. June 12, 2011; Acts 2011, No. 292, §1, eff. June 28, 2011; Acts 2012, No. 256, §§1, 2, eff. May 25, 2012; Acts 2012, No. 313, §1; Acts 2012, No. 339, §1, eff. May 25, 2012; Acts 2012, No. 673, §1, eff. June 7, 2012.

NOTE: See Acts 1999, No. 538, §2 provides that Subsection H as continued in Act No. 538 shall be of no effect 25 years after 6/30/99.

NOTE: See Acts 2001, No. 237, §2 relative to procedure for imposition of taxes by Avoyelles Parish Tourist Commission.

NOTE: The name of the Shreveport-Bossier Convention and Tourist Commission was changed to the Shreveport-Bossier Convention and Tourist Bureau pursuant to R.S. 33:4574(A)(4) (now redesignated as R.S. 33:4574(D)) and so notified the La. State Law Institute on 8/20/01.

NOTE: See Acts 2005, 1st Ex. Sess., No. 60, §§3 and 4, relative to application of tax based on period of occupancy.