

The following ordinance having been introduced at a meeting held on December 12, 2023, notice of its introduction having been published in the official journal and a public hearing having been held in connection therewith on this date, was offered for final adoption by Alderwoman Connie Thibodeaux and seconded by Alderman at Large Marion “Nootsie” Sattler:

### **ORDINANCE 1223**

An ordinance levying within the City of Eunice, State of Louisiana, a tax of not exceeding two percent (2%) (the “Tax”) upon the rent or fee charged for the occupancy of hotel rooms within the City, effective April 1, 2024, and providing for other matters in connection therewith.

WHEREAS, pursuant to the provisions of Section 338.226 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority (the “Act”), the City of Eunice, State of Louisiana (the “City”) is authorized to levy and collect a tax upon the rent or fee charged for the occupancy of hotel rooms within the City upon approval thereof by the electorate; and

WHEREAS, at an election held in the City on November 18, 2023 (the “Election”), the voters approved the levy and collection of a hotel occupancy tax of not exceeding two percent (2%) in the City pursuant to the following proposition (the “Proposition”):

#### **PROPOSITION (HOTEL OCCUPANCY)**

Shall the City of Eunice, State of Louisiana (the “City”), in accordance with the provisions of Act 274 of the 2023 Regular Session of the Louisiana Legislature, and other constitutional and statutory authority, be authorized to levy and collect a tax of not exceeding 2% (the “Tax”), in perpetuity, beginning January 1, 2024, upon the paid occupancy of hotel rooms within the City (\$54,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), with the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used to promote tourism within the City?

WHEREAS, in compliance with the Act and the Proposition, it is the desire of this governing authority to levy the hotel occupancy tax as approved and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the City of Eunice, State of Louisiana (the “Governing Authority”), acting as the governing authority of the City, that:

SECTION 1. In addition to the terms defined in the preamble hereto, which definitions are incorporated herein, the following terms shall have the meanings set forth below as used herein:

“**Collector**” means the City of Eunice, State of Louisiana, in its capacity as collector of the Tax or any successor thereto.

“**Guest rooms**” means any rooms provided, furnished, let, rented or leased to “transient guests” by hotels (as defined in La. R.S. 47:4574.1.1) or motels. It shall also include any cabin(s), lodge(s) and/or space(s) for tent(s) provided, furnished, let, rented or leased to “transient guests” by “overnight camping facilities.” It shall further include any paved, gravel or other rock-base parking spaces on tracts of land, which may include sewer and/or electrical hookups, meant to accommodate recreational vehicles, whether

towed or self-propelled, pop-up campers or any other portable structure which accommodates sleeping, which are provided, furnished, let, rented or leased to “transient guests.”

“**Hotel**” means and includes 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 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, all as defined in the Act.

“**Hotel Room**” means and includes any room or suite of rooms or other facility or space affording sleeping accommodations to transient guests and situated within a Hotel but shall not be construed to mean a banquet room, meeting room or any other room not primarily used for, or in conjunction with, sleeping accommodations.

“**Overnight camping facilities**” means any tract of land containing two or more cabin(s), lodge(s) and/or space(s) for tent(s) provided furnished, let, rented or leased to “transient guests.” “Overnight camping facilities” shall also mean and include any tract of land containing two or more paved, gravel or other rock-base parking spaces, which may include sewer and/or electrical hookups, meant to accommodate recreational vehicles, pop-up campers or any other portable structure which accommodates sleeping, which are provided, furnished, let, rented or leased to “transient guests.” A tract of land shall only be defined as an “overnight camping facility” if it either: (1) advertises and/or holds itself out to the public to be in the business of providing parking or camping spaces for overnight guests or guests who intend to remain less than thirty (30) days, or (2) has actually provided camping spaces or parking areas to overnight guests or guests who intend to remain less than thirty (30) days within the last two calendar years. It is expressly provided herein that the definition of “overnight camping facilities” shall not mean or include a mobile home park which primarily consists of mobile, manufactured and/or factory built home units which have been built to the standards set forth in Section 22 5402 of Title 42 of the United States Code and immobilized by declaration of the owner, as contemplated in La. R.S. 47:301(16)(g) and La. R.S. 9:1149.4.

“**Person**” shall have the same definition as that contained in La. R.S. 47:301(8).

“**Recreational vehicles**” means a vehicle towed or self-propelled on its own chassis or attached to the chassis of another vehicle and designed or used primarily for temporary dwelling, recreational or sporting purposes. The term “recreational vehicle” shall include, but not be limited to, the following: travel trailers, pickup truck campers, camping trailers, park model units, and self-propelled motor homes, covered trucks and buses, and boats and boat trailers. A “recreational vehicle” shall further be defined as a self-contained wheeled vehicle that includes permanently installed cooking, sleeping, and sanitary facilities.

“**State**” means the State of Louisiana.

“**Tax**” means the tax of not exceeding two percent (2%) upon the paid occupancy of Hotel Rooms located within the City, calculated as a percentage of the rent or fee charged for such occupancy.

“**Transient guests**” means any occupant of a “guest room” at a “hotel,” “motel,” or “overnight camping facility.”

SECTION 2. Pursuant to the authority of the Act and in accordance with the Proposition, the Tax is hereby levied from and after April 1, 2024, in perpetuity, with the proceeds of the Tax to be deposited with or for the account of the City and used solely for the purposes set forth in the Proposition.

SECTION 3. 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.

SECTION 4. The Tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided by the law of the State applicable to the assessment, imposition, collection, payment and enforceability of hotel occupancy taxes by local governments and shall be in addition to any other taxes levied upon the occupancy of Hotel Rooms.

SECTION 5. The obligations and rights of taxpayers and dealers in connection with the Tax shall be as provided taxpayers and dealers by the provisions of State law applicable to hotel occupancy taxes levied by local governments.

SECTION 6. The Tax shall be collected by the Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary. The Mayor and the Clerk of this Governing Authority are hereby authorized and directed to execute for and on behalf of the City an appropriate agreement with the Collector pertaining to the assessment, collection and payment of the Tax, in such form as may be satisfactory to the Collector, the signature of said officers on such Agreement to be conclusive evidence of the due exercise of the authority granted hereunder.

SECTION 7. From the funds collected by the Collector with respect to the Tax, there shall first be paid all reasonable and necessary costs and expenses of administering and collecting the Tax and administering the provisions of this Ordinance as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the Governing Authority.

All remaining taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this Ordinance or otherwise relating to the Tax shall be promptly remitted by the Collector for the account of the City for deposit in the Sales Tax Fund of the City, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector pending the final determination of the protest or litigation.

SECTION 8. The fund or account described herein may be a separate fund or account or may be a separate accounting with a general or sweeps fund or account containing monies from multiple sources so long as separate accounting of such moneys is maintained.

SECTION 9. The interest on unpaid amounts of the Tax which are due shall be at the rate of one percent per month, twelve percent (12%) per annum, subject to any limitations on the imposition of interest provided for in La. R.S. 47:337.69 and any subsequent amendments that may be made by the Legislature thereto.

SECTION 10. If the amount of the tax due by the dealer is not paid or remitted on or before the twentieth (20<sup>th</sup>) day of the month next following the month for which the tax is due, there shall be collected with said tax, a penalty equivalent to five percent (5%) of the tax owed for each thirty (30) day or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate of the tax owed, when such tax is not paid or remitted within thirty (30) days of the date the tax first became due and payable. It is further permitted that the Collector shall be authorized and permitted to levy and impose any combination and/or amounts of penalties applicable at the maximum rates set forth in La. R.S. 47:337.70, La. R.S.

47:337.72, La. R.S. 47:337.73 and/or La. R.S. 47:337.74, and any subsequent amendments that may be made by the Legislature thereto.

SECTION 11. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent it in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor.

SECTION 12. As provided by R.S. 47:337.75 subject to any applicable limitations set forth in La. R.S. 47:337.26, and under the circumstances set forth therein, a penalty shall be added to the amount of Tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 13. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees, be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 14. If any one or more of the provisions of this Ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Ordinance, and this Ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this Ordinance which validates or makes legal any provision of this Ordinance which would not otherwise be valid or legal, shall be deemed to apply to this Ordinance.

SECTION 15. If any provision of this ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code found at La. R.S. 47:337.1, *et seq.*, the provisions of the Uniform Local Sales Tax Code shall be controlling with respect to the collection, administration and enforcement of this Tax.

SECTION 16. The Tax levied hereby is and shall be in addition to all other taxes, whether levied in the form of hotel/motel, sales, excise, or license, privilege or property taxes levied by any other resolution or ordinance adopted by this Governing Authority or any other entity.

SECTION 17. This Ordinance shall be in full force and effect on the later of April 1, 2024 or upon its adoption.

*[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.]*

**THUS**, the above and foregoing Ordinance was submitted and presented for consideration of adoption by the following vote:

YEAS: Alderman at Large Marion “Nootsie” Sattler, Aldermen Chad Andrepont and Randall Reed and Alderwomen Germaine Simpson and Connie Thibodeaux.

NAYS: NONE

ABSENT: NONE

**THUS**, the above and foregoing Ordinance was submitted for consideration of adoption on this, the 12th day of DECEMBER, 2023.

\_\_\_\_\_  
/s/ Scott A. Fontenot  
SCOTT A. FONTENOT, MAYOR

ATTEST:

\_\_\_\_\_  
/s/ Ginny Moody  
GINNY MOODY, CITY CLERK

After a Public Hearing was held on **Thursday, February 15, 2024** and the Title having been read and considered, this Ordinance was presented for **FINAL ADOPTION** at the Regular Council Meeting held on February 15, 2024 on motion by Alderwoman Connie Thibodeaux and seconded by Alderman Randall Reed and carried. A record vote was taken with the following results:

YEAS: Chad Andrepont, Germaine Simpson, Randall Reed and Connie Thibodeaux.

NAYS: None

ABSENT: Marion “Nootsie” Sattler

**BE IT ORDAINED**, the above Ordinance was declared adopted on this, the 15<sup>th</sup> day of February, 2024.

\_\_\_\_\_  
/s/ Ginny Moody  
GINNY MOODY, CITY CLERK

\_\_\_\_\_  
/s/ Scott A. Fontenot  
SCOTT A. FONTENOT, MAYOR

**I CERTIFY** that the above Ordinance was received by me from the Mayor on this, the 16<sup>th</sup> day of February, 2024.

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GINNY MOODY, CITY CLERK

**I ACKNOWLEDGE RECEIPT** of the above Ordinance from the City Clerk on this, the 16<sup>th</sup> day of February, 2024.

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SCOTT A. FONTENOT, MAYOR

**I HEREBY** approve / reject the above ordinance on this, the 16<sup>th</sup> day of February, 2024.

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SCOTT A. FONTENOT, MAYOR

**I CERTIFY** that the above Ordinance was received by me from the Mayor on this, the 16<sup>th</sup> day of February, 2024.

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GINNY MOODY, CITY CLERK

STATE OF LOUISIANA

PARISH OF ST. LANDRY

I, the undersigned Clerk of the City of Eunice, State of Louisiana, do hereby certify that the foregoing pages constitute a true and correct copy of a ordinance adopted by the Mayor and Board of Aldermen of the City on February 15, 2024, levying within the City a tax of not exceeding two percent ( 2%) (the “Tax”) upon the rent or fee charged for the occupancy of hotel rooms within the City, effective April 1, 2024, and providing for other matters in connection therewith.

IN FAITH WHEREOF, witness my official signature at Eunice, Louisiana, on this, the 15<sup>th</sup> day of February, 2024.

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Ginny Moody, City Clerk