

WASHINGTON PARISH TOURISM COMMISSION

RESOLUTION No. 2025- 001

**A RESOLUTION TO LEVY AN OCCUPANCY TAX FOR
THE WASHINGTON PARISH TOURISM COMMISSION
AND TO ENTER INTO A COOPERATIVE ENDEAVOR
AGREEMENT WITH THE WASHINGTON PARISH SHERIFF
FOR ITS COLLECTION**

WHEREAS, the Washington Parish Tourism Commission (“Commission”) was created for the purpose of tourism promotion within Washington Parish pursuant to La. R.S. 33:1474(B) and (E), but it has been unable to fully achieve its purpose with its limited operating budget;

WHEREAS, the Commission may be able to achieve its purpose with additional revenues where it was authorized and empowered to levy and collect an occupancy tax in the amount of 3% upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission pursuant to La. R.S. 33:4574.1.1(A)(34); and

WHEREAS, the Commission “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” pursuant to La. R.S. 33:4574.1.1; and

WHEREAS, the proceeds of the occupancy taxes so levied 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 La. R.S. Title 33, Chapter or by any local, special, or general law pursuant to La. R.S. 33:4574.1.1(F)(3); and

WHEREAS, the occupancy tax levied by the Commission is to be collected through a cooperative endeavor agreement with the entity collecting parish sales taxes pursuant to La. R.S. 33:1475.1.1(F)(5); and

WHEREAS, the Washington Parish Sheriff is the parish sales and use tax collector and a proposed Cooperative Endeavor Agreement, Attachment A “CEA”, is attached hereto and made a part hereof.

NOW THEREFORE, BE IT RESOLVED that

Sec. 1. - Definitions.

As used in this article, the following words, terms and phrases have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

Collector means the person or agency collecting Washington Parish sales and use taxes and includes any employees and duly authorized assistants.

Commission means the Washington Parish Tourism Commission including its appointed members to the board of directors.

Dealer, hotel and person, as used herein, shall have the same definition and meaning as that contained in La. R.S. 47:301 *et seq.* used to define the terms for Louisiana sales and use taxes levied upon furnishing hotel rooms.

Transient guest as used herein, shall mean an occupant of, or the person with the right to

occupy, a room or facility rented for a period of less than 30 consecutive calendar days.

Sec. 2. - Imposition and levy of tax.

The Commission hereby levies and imposes a 3% occupancy tax upon the rent or fee charged to transient guests for the occupancy of hotel rooms, motel rooms and overnight camping facilities, including campgrounds, within the parish, effective July 1, 2025.

Sec. 3. - Collection from occupants.

The tax levied and imposed by this article shall be paid by the person who exercises or is entitled to occupy the hotel room, motel room, overnight camping facility or campground and shall be paid at the time the rent or fee of occupancy is paid.

Sec. 4. - Collection from dealers or operators.

The tax levied and imposed by this article shall be collectible from all dealers, persons, or operators of the facilities for which this tax is imposed.

Sec. 5. - Payment in accordance with sales and use taxes.

The taxes levied and imposed hereunder shall be due and shall be payable monthly at the same time and manner as the sales and use tax imposed in the parish. Any delinquent taxes shall also incur interest and penalties in the same manner and rates as the sales and use tax imposed in the parish.

Sec. 6. - Other collection provisions.

The Collector shall i) refund any overpayments, ii) collect taxes, interest and penalty, iii) retain a fee, iv) account for, and v) disburse the tax proceeds to the Commission generally in the same manner as those for parish sales and use taxes and outlined in the CEA between the Collector and the Commission.

Sec. 7. - State law controls.

The tax levied herein is authorized by state law, namely La. R.S. 33:4574.1.1, and should this resolution conflict with state law today or as amended, the state law shall control.

BE IT FURTHER RESOLVED, that the Board of Directors for the Washington Parish Tourism Commission, in its meeting of May 16, 2025 at 10:00 a.m. approved the attached, adopted by reference, Cooperative Endeavor Agreement with the Washington Parish Sheriff.

The motion and resolution having been offered by Cynthia August, and seconded by Ella Bickham, and then submitted to a vote during the Washington Parish Tourism Commission's meeting on May 16, 2025 at 10:00 am, the vote thereupon resulted as follows:

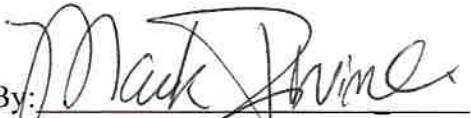
YEAS: 6


NAYS: 0__

ABSENT: 1

ABSTAIN: (0)

The resolution was declared adopted on the 16th day of May, 2025

By: 
Mark Irvine, President


Cynthia August, Secretary

CERTIFICATION

I, **Cynthia August, Washington Parish Tourism Commission, Secretary**, do hereby certify that this is a true and correct copy of the Resolution adopted by the Washington Parish Tourism Commission, in regular session convened on the 16th day of May, 2025, at which meeting a quorum was present.


Cynthia August, Secretary
Washington Parish Tourism Commission