

**VISIT BATON ROUGE**  
**BOARD MINUTES**  
**May 2018**

A scheduled board meeting of Visit Baton Rouge was held on Thursday, May 24, 2018 at its office located at 359 Third Street.

Present were:

Carolyn McKnight  
Norman Chenevert  
Flynn Foster  
Scott Michelet  
Mickey Freiberg  
Pastor Wesley  
Mickey Parenton

Absent:

Mark Drennen  
Ralph Ney  
Donna Collins Lewis

Present but not participating in formal actions:

Paul Arrigo, Staff  
Lauralyn Maranto, Staff  
Sid Jackson, Retired VBR Controller  
Karron Alford, Staff  
Stacy Simon, Staff  
Philipa Blair, Staff  
Chuck Elkins, Legal Counsel  
Claude Reynaud

Carolyn McKnight called the meeting to order and opened the meeting for public comment. Mr. Arrigo announced that Mickey Parenton recently resigned from the board. Mr. Arrigo thanked Mr. Parenton for his dedicated service.

A motion was made by Flynn Foster, seconded by Mickey Freiberg to approve the April 26, 2018 minutes as presented.

Motion carried.

Sid Jackson presented the Treasurer's Report and reviewed April's financial statements. Barney Doyle was on vacation.

Paul Arrigo and Department Heads presented the President's Report.

Chuck Elkins presented a detailed overview regarding the clarification of the definition of “overnight camping facility” for Visit Baton Rouge occupancy tax. After a lengthy discussion, a motion was made by Flynn Foster, seconded by Mickey Freiberg to adopt the following Resolution:

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF  
VISIT BATON ROUGE  
MAY 24, 2018**

**WHEREAS**, the Board of Directors (the “Board”) of Visit Baton Rouge (“VBR”) has, acting under the authority granted to it under Act 47 of the 1995 Session of the Louisiana Legislature, levied a tax of three (3%) percent on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the City of Baton Rouge and the Parish of East Baton Rouge effective July 1, 1996 (the “Three Percent Resolution”);

**WHEREAS**, the Board has, acting under the authority granted to it under Act 1072 of the 1997 Session of the Louisiana Legislature, levied an additional tax of one (1%) percent on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the City of Baton Rouge and the Parish of East Baton Rouge effective January 1, 1999 (the “One Percent Resolution”);

**WHEREAS**, the Board has, acting under the authority granted to it under Act 310 of the 2017 Session of the Louisiana Legislature, levied an additional tax of two (2%) percent on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within certain areas of the City of Baton Rouge and the Parish of East Baton Rouge effective April 1, 2018 (the “Two Percent Resolution”) (hereinafter the Three Percent Resolution, the One Percent Resolution, the Two Percent Resolutions and any other currently effective resolution of the Board imposing a hotel occupancy tax are collectively referred to as the “Levying Resolutions”);

**WHEREAS**, the legal power and authority of VBR to levy the hotel occupancy taxes set forth above has been codified at La. R.S. §33:4574.1.1 (the “Enabling Legislation”);

**WHEREAS**, acting pursuant to the power and authority granted to VBR in the Enabling Legislation, more specifically pursuant to La. R.S. §33:4574.1.1(F)(1), VBR now desires to amend the Levying Resolutions effective May 24, 2018 to explain and interpret several terms and/or concepts used or referred to in the Levying Resolutions in order to provide additional clarity and certainty with respect to the

imposition, collection, and enforcement of VBR's occupancy taxes imposed by the Levying Resolutions.

**THEREFORE, BE IT RESOLVED** that, effective May 24, 2018, the appendix attached to this Resolution labeled as Exhibit "A" shall be and hereby is attached to, incorporated in, and made legally part of each of the Levying Resolutions as if it had been contained in and part of each original Levying Resolution:

**BE IT FURTHER RESOLVED** that other than the changes made in the prior resolution set forth above, the Levying Resolutions are not amended, revised, changed, or modified in any manner and remain in full force and legal effect, as amended herein.

**EXHIBIT "A" TO RESOLUTION OF THE BOARD OF DIRECTORS OF  
VISIT BATON ROUGE**

**APPENDIX "A" TO RESOLUTION LEVYING OCCUPANCY TAX**

**CLARIFICATIONS AND EXPLANATIONS OF TERMS AND CONCEPTS USED OR  
REFERRED TO IN THE RESOLUTION TO WHICH THIS APPENDIX IS ATTACHED**  
**MAY 24, 2018**

VBR levies and imposes its occupancy tax at the rate of four percent (4%) parish wide and two percent (2%) in certain portions of East Baton Rouge Parish on the rent or fee paid for the occupancy of guest rooms in a hotel (the term "hotel" includes and is sometimes also referred to as a motel or overnight camping facilities) by transient guests. The Louisiana Legislature specifically enables VBR to levy its occupancy tax in La. R.S. 33:4574.1.1 (the "Enabling Legislation"). The Enabling Legislation (La. R.S. 33:4574.1.1(C)(1)) and the resolution to which this Appendix is attached define the term "hotel" as:

[A]ny 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.

This Appendix is intended to further clarify, define, or explain the terms "overnight camping facilities," "guest room," and "transient guest," as such terms are used in the resolution to which this Appendix is attached or otherwise in connection with the imposition, collection, and enforcement of VBR's hotel occupancy taxes. This Appendix is attached to and incorporated in the resolutions imposing VBR's occupancy tax as a legally enforceable rule or regulation for the imposition, collection, and enforcement of its occupancy taxes. VBR is specifically authorized in the Enabling Legislation (La. R.S. §33:4574.1.1(F)(1)) to include in the resolution to which this Appendix is attached such "necessary and appropriate rules and regulations for the imposition, collection, and enforcement of [VBR's hotel occupancy tax]."

For the purposes expressed herein, “overnight camping facilities” are:

Any tract of land containing two or more room(s), cabin(s), lodge(s), site(s), pad(s) and/or space(s) usable for tent(s) provided, furnished, let, rented, or leased to “transient guests” for dwelling, lodging, or sleeping purposes. “Overnight camping facilities” shall also mean and include any tract of land containing two or more paved, gravel, hard-pack or similar surface sites, pads, and/or spaces (which may or may not include sewer, water and/or electrical connections), meant to accommodate recreational vehicles (whether towed or self-propelled), pop-up campers, or any other vehicle or structure which accommodates dwelling, lodging, or sleeping purposes, which are provided, furnished, let, rented or leased to “transient guests.” An “overnight camping facility” does not encompass any hospital, convalescent or nursing home or sanitarium, or any like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families. “Overnight camping facilities” are described and included within the definition of a “hotel” as used in the Enabling Legislation and the resolution to which this appendix is attached.

For the purposes expressed herein, a “guest room” or a “hotel room” is:

Any room(s) provided, furnished, let, rented, or leased to “transient guests” by hotels (which term includes motels and overnight camping facilities) for dwelling, lodging, or sleeping purposes. The term “guest room” or “hotel room” shall also specifically include any room(s), cabin(s), lodge(s), paved or unpaved site(s), pad(s) and/or space(s) usable for tent(s) provided, furnished, let, rented, or leased by overnight camping facilities to transient guests for dwelling, lodging, or sleeping purposes. The term “guest room” or “hotel room” shall further include any paved, gravel, hard-pack or similar surface sites, pads, and/or spaces (which may or may not include sewer, water and/or electrical connections), meant to accommodate recreational vehicles (whether towed or self-propelled), pop-up campers, or any other vehicle or structure which accommodates dwelling, lodging, or sleeping purposes, which are provided, furnished, let, rented, or leased by overnight camping facilities to transient guests.

For the purposes expressed herein, a “transient guest” is:

the person who exercises or is entitled to occupancy of the guest room at a hotel (including any motel or overnight camping facilities. The transient guest is the person liable for payment of VBR’s occupancy tax and is a natural person.

In determining whether a hotel (including a motel or overnight camping facilities) provides, furnishes, lets, rents, or leases guest rooms to transient guests, it is determined that a guest who transacts for the services of a hotel

(including a motel or overnight camping facilities), regardless of the length of time that the guest room is provided, rented, leased, or used is considered a transient guest and the transaction is subject to VBR's occupancy tax. Where an establishment provides permanent residences to permanent occupants, the transaction is not subject to VBR's occupancy tax. For the transaction to be considered a rental of a permanent residence to permanent occupants, the physical properties of the space must provide the basic elements of a home, including full-sized and integrated kitchen appliances and facilities. Additionally, the occupant must use the facilities of the hotel (including a motel or overnight camping facilities) as a home with the intent to permanently remain. When all conditions of the above two standards are met, the occupant may be considered non-transient for the purposes of VBR's occupancy tax. A lease by a transient guest with a hotel (including a motel or overnight camping facilities) for a period of not less than one year will be considered as non-conclusive evidence in support of permanent residency status, when the area rented contained the required physical properties at the beginning of the lease. Proof that the guest room contained the requisite physical properties within the guest room continuously rented by one natural person or family for a period greater than one year will be considered as non-conclusive evidence in support of permanent residency status. VBR may require additional evidentiary support of claims of non-transient status.

Motion carried.

After a brief discussion, a motion was made by Pastor Wesley, seconded by Flynn Foster to adopt the following Resolution:

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF  
VISIT BATON ROUGE  
MAY 24, 2018**

**BE IT RESOLVED** by the Board of Directors (the "Board") of Visit Baton Rouge ("VBR") that, from time to time during the period beginning on this date and ending on December 31, 2018, Paul J. Arrigo, President & CEO of VBR, in consultation with legal counsel to VBR, be and hereby is authorized and empowered by this Board to make one or more requests on the Board's behalf to the Louisiana Attorney General for such official's legal opinion concerning matters related to VBR's operation and/or management, specifically including without limitation concerning VBR's rights, powers, duties, and obligations pursuant to La. R. S. §33:4574.1.1(F)(1).

**BE IT FURTHER RESOLVED** by the Board that Mr. Arrigo be and is hereby authorized and empowered to take all further actions which in his sole reasonable discretion are convenient and necessary to put the previous resolution into effect.

There being no further business, the meeting adjourned.

