The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Jerry J. Guillot.

DIGEST

SB 244 Original | 2017 Regular Session | Carter

Present law defines the word "hotel" for purposes of state and local sales taxes and for purposes of hotel occupancy taxes levied by or for local tourist commissions. Generally a hotel is a facility that provides sleeping accommodations to transient guests. Present law provides for exclusion of specified facilities from the definition.

Proposed law excludes from the definition of a hotel, a facility that provides sleeping accommodations to transient individuals if each occupant permanently resides elsewhere and is housed at the facility solely as an incident of employment and at the direction of his employer and each occupant's employer is solely responsible for payment of bills related to the occupant's housing at the facility.

Effective July 1, 2017.

(Amends R.S. 33:4574.1(A)(1)(b) and 4574.1.1(C)(1); adds R.S. 47:301(6)(d))