
The original instrument was prepared by Jerry J. Guillot. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

SB 244 Engrossed

DIGEST
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 the direct payment of bills related to the occupant's housing at the facility and the facility does not provide sleeping accommodations to the general public.

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))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Clarifies that the employer is solely responsible for direct payment of bills related to the employee's housing.
2. Adds requirement that the facility not provide accommodations to the general public.