

2016 First Extraordinary Session

HOUSE BILL NO. 59

BY REPRESENTATIVE MORENO

1 AN ACT

2 To amend and reenact R.S. 47:301(4)(f) and (6)(a), relative to sales and use tax on hotels;  
3 to provide certain definitions for purposes of imposing of the state sales and use tax;  
4 to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(4)(f) and (6)(a) are hereby amended and reenacted to read  
7 as follows:

8 §301. Definitions

9 As used in this Chapter the following words, terms, and phrases have the  
10 meaning ascribed to them in this Section, unless the context clearly indicates a  
11 different meaning:

12 \* \* \*

13 (4) "Dealer" includes every person who manufactures or produces tangible  
14 personal property for sale at retail, for use, or consumption, or distribution, or for  
15 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined  
16 to mean:

17 \* \* \*

18 (f)(i) Any person, who sells or furnishes any of the services subject to tax  
19 under this Chapter.

20 (ii) Under guidelines enacted by the Legislature of Louisiana during the 2016  
21 Regular Session, any person engaged in collecting the amount required to be paid by  
22 a transient guest as a condition of occupancy at a residential location as provided for  
23 in R.S. 47:301(6)(a)(ii).

