

ACT No. 443

2016 Regular Session

HOUSE BILL NO. 722

BY REPRESENTATIVE MORENO

1 AN ACT

2 To enact R.S. 47:306.4, relative to online hotel sales; to provide for registration of certain
3 dealers using online forums to transact business; to require allocation of existing
4 resources for implementation; to provide for effectiveness; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:306.4 is hereby enacted to read as follows:

8 §306.4. Registration of dealers; sale, lease, or rental through online forums

9 A. The secretary of the Department of Revenue shall promulgate rules and
10 regulations in accordance with the Administrative Procedure Act to provide for
11 registration with the department by dealers, as defined in R.S. 47:301(4)(f)(ii), when
12 the transactions giving rise to the dealer's obligation to collect the state sales and use
13 tax for occupancy at a residential location is facilitated through an online forum.

14 B. The secretary shall allocate existing resources for the implementation of
15 this Section.

16 Section 2. The provisions of this Act shall become effective July 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____