

RÉSUMÉ DIGEST**ACT 17 (HB 59)****2016 First Extraordinary Session****Moreno**

Existing law provides definitions for use in provisions relative to sales tax.

Existing law defines "dealer" to include certain persons who sell or furnish any of the services subject to the state sales and use tax.

New law adds to the definition of "dealer", persons who are engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location as provided for in new law under guidelines enacted by the legislature of Louisiana during the 2016 R.S.

New law excludes from the definition of "dealer" any persons leasing apartments or single family dwellings on a month-to-month basis.

Existing law defines "hotel" to include certain establishments engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests at a single business location.

New law expands the definition of "hotel" to include a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

New law excludes from the definition of "hotel" any establishment or persons leasing apartments or single family dwellings on a month-to-month basis.

Effective July 1, 2016.

(Amends R.S. 47:301(4)(f) and (6)(a))