
DIGEST

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HB 386 Original

2017 Regular Session

Broadwater

Abstract: Excludes certain facilities from the definition of hotel for purposes of sales taxes and hotel occupancy taxes.

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.

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