
DIGEST

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HB 602 Original

2019 Regular Session

Abramson

Abstract: Levies an additional .25% sales and use tax on the occupancy of short term rentals located within the state.

Proposed law levies an additional tax on the occupancy of short term rentals located within the state. The rate of the occupancy tax shall be .25%.

Proposed law defines short term rental to mean rental of all or a portion of a residential dwelling for lodging purposes for a period of less than 30 days.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the short term rental at the time the rent or fee for occupancy is paid. Authorizes the state to contract with any public entity authorized to collect sales or use taxes for the collection of the short term rental tax.

Effective July 1, 2019.

(Adds R.S. 47:321.2)