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## DIGEST

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HB 59 Engrossed

2016 First Extraordinary Session

Moreno

**Abstract:** Defines "dealer", "hotel", and "sales price" for purposes of imposing the state sales and use tax and requires certain information be remitted to the secretary of the Department of Revenue with the sales tax return.

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

Present law defines "dealer" to include certain persons who manufacture or produce tangible personal property for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction.

Proposed law retains present law but adds persons who remarket sleeping rooms, cottages, or cabins that are located in the state to the definition of "dealer".

Present law defines "hotel" to include certain establishments engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests.

Proposed law retains present law but adds remarketers that reserve, arrange for, convey, or furnish occupancy to an occupant for rent determined by the remarketer to the definition of "hotel".

Present law defines "sales price" to include amounts for which tangible personal property is sold, less the market value of any article traded-in, including any services.

Proposed law retains present law but adds amounts required to be paid as a condition of occupancy of the sleeping room, cottage, or cabin.

Present law provides for returns and monthly or quarterly payment of sales tax by dealers. Further requires certain reporting relative to sales by dealers.

Proposed law retains present law and adds the requirement that a dealer as defined by proposed law remit to the secretary of the Dept. of Revenue (DOR) the following information:

- (1) The physical location of the properties for which the tax is collected.
- (2) The ownership information of all properties for which the tax is collected.
- (3) Full identification of the property host.

(4) The number of nights that each property is rented.

(5) The amount paid per night for each property.

Proposed law requires the secretary to maintain the information required by proposed law in an electronic database maintained by DOR as provided for by rule.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:301(6)(a); Adds R.S. 47:301(4)(m), (6)(d), and (13)(n) and 306(A)(8))