

2016 First Extraordinary Session

HOUSE BILL NO. 59

BY REPRESENTATIVE MORENO

TAX/SALES-USE, STATE: Provides relative to imposition of the state sales and use tax on hotels (Items #9 and 30)

1 AN ACT

2 To amend and reenact R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8), relative
3 to sales and use tax on hotels; to provide certain definitions for purposes of imposing
4 of the state sales and use tax; to provide for remittance of certain information to the
5 secretary of the Department of Revenue; to provide for an effective date; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(4)(f) and (6)(a) are hereby amended and reenacted and R.S.
9 47:306(A)(8) is hereby enacted to read as follows:

10 §301. Definitions

11 As used in this Chapter the following words, terms, and phrases have the
12 meaning ascribed to them in this Section, unless the context clearly indicates a
13 different meaning:

14 * * *

15 (4) "Dealer" includes every person who manufactures or produces tangible
16 personal property for sale at retail, for use, or consumption, or distribution, or for
17 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
18 to mean:

19 * * *

20 (f)(i) Any person, who sells or furnishes any of the services subject to tax
21 under this Chapter.

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 59 Reengrossed

2016 First Extraordinary Session

Moreno

Abstract: Defines "dealer" and "hotel" 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 sell or furnish any of the services subject to the state sales and use tax.

Proposed law retains present law but adds 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 proposed law.

Present 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.

Proposed law retains present law expands the definition to include sleeping rooms, cottages, or cabins at a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

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. Further authorizes the secretary to require electronic filing.

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

(Amends R.S. 47:301(4)(f) and (6)(a); Adds R.S. 47:306(A)(8))

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Delete provisions of proposed law defining "remarketer" relative to expanding the definitions of "dealer" and "hotel" in present law.
2. Delete provisions of proposed law defining "sales price" for purposes of hotel rooms sold by remarketers.
3. Authorize the secretary of Dept. of Revenue to require electronic filing.