The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

DIGEST

SB 232 Original 2016 Regular Session Martiny

Present law provides that "sales and services" includes the furnishing of sleeping rooms, cottages or cabins by hotels.

Proposed law retains present law but further provides for purposes of the imposition of sales and use taxes imposed or levied by all taxing authorities in the state, the term "sales of services" for all furnishing of sleeping rooms, cottages, or cabins by hotels will include solely the amounts actually received by the hotel and will not include any amounts paid to a third party for arranging, acting as payment intermediary, or providing marketing, reservation or booking services, for the furnishing of sleeping rooms, cottages, or cabins by hotels.

Effective August 1, 2016.

(Amends R.S. 47:301(14)(a))