

CONFERENCE COMMITTEE REPORT

HB 59

2016 First Extraordinary Session

Moreno

March 7, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 59 by Representative Moreno, recommend the following concerning the Reengrossed bill:

- 1. That the set Senate Floor Amendments by Senator Morrell (#298) be rejected.
- 2. That the set Senate Floor Amendments by Senator Morrell (#392) be adopted.
- 3. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Floor Amendment No. 7 by Senator Morrell (#392), on page 1, line 16, change "purpose" to "purposes"

AMENDMENT NO. 2

In Senate Floor Amendment No. 8 by Senator Morrell (#392), on page 1, line 20, change "purpose of this chapter" to "purposes of this Chapter"

AMENDMENT NO. 3

In Senate Floor Amendment No. 9 by Senator Morrell (#392), on page 1, at the beginning of line 26, change "Section 2, the" to "Section 2. The"

Respectfully submitted,

Representative Helena N. Moreno

Senator Jean-Paul J. Morrell

Representative Neil C. Abramson

Senator Troy Carter

Representative Walt Leger III

Senator Jonathan Perry

CONFERENCE COMMITTEE REPORT DIGEST

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Keyword and oneliner of the instrument as it left the House

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

Report adopts Senate amendments to:

1. Add a provision that any person collecting sales and use tax according to proposed law do so under guidelines enacted during the 2016 Regular Session.
2. Exclude establishments and persons leasing apartments or single family dwellings on a month-to-month basis from the definition of "dealer" and "hotel" for purposes of the sales and use tax.
3. Delete provisions relative to reporting requirements for every dealer of a hotel as defined in proposed law.
4. Change effective date from upon signature of the governor to July 1, 2016.

Report rejects Senate amendments which would have:

1. Excluded establishments and persons leasing *sleeping rooms, cabins, or cottages* on a month-to-month basis from the definitions of "dealer" and "hotel" for purposes of the sales and use tax.
2. Duplicated Senate amendments adopted by this report.

Report amends the bill to:

1. Make technical changes.

Digest of the bill as proposed by the Conference Committee

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 under guidelines enacted by the legislature of Louisiana during the 2016 R.S.

Proposed law excludes from the definition of "dealer" any establishment or persons leasing apartments or single family dwellings on a month-to-month basis.

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 and expands the definition to include a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Proposed law excludes from the definition of "hotel" any establishment or persons leasing apartments or single family dwellings on a month-to-month basis.

Effective July 1, 2016.

(Amends R.S. 47:301(4)(f) and (6)(a))