
DIGEST

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Baldone

HB No. 9

Abstract: Provides an exemption from sales and use tax for lodging at a homeless shelter.

Proposed law, for purposes of sales and use tax for all tax authorities in the state, excludes from the definition of "hotel" a temporary lodging facility operated by a §501(c)(3) nonprofit organization which is devoted exclusively to the temporary housing of homeless transient persons. Eligible entities will offer housing for a period of no longer than 30 days duration, and charge no more than \$20 per night for such housing.

Proposed law authorizes rulemaking by the Dept. of Revenue for the implementation of this Act.

Effective July 1, 2009.

(Adds R.S. 47:301(6)(c))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Adds specific requirement that eligible entities will offer housing for a period of no longer than 30 days duration, and charge no more than \$20 per night for such housing.