

2026 Regular Session

HOUSE BILL NO. 614

BY REPRESENTATIVE JACKSON

TAX/TAX REBATES: Authorizes a rebate of state sales taxes paid by businesses on lodging and meals for persons performing disaster or emergency-related work

1 AN ACT

2 To enact R.S. 47:305.82, relative to sales and use tax rebates; to authorize a rebate of state
3 sales taxes paid for lodging services and meals for persons performing disaster or
4 emergency-related work; to provide for eligibility of taxpayers for the rebate; to
5 provide for the amount of the rebate; to provide for definitions; to provide for an
6 application process; to provide for functions of the Department of Revenue with
7 respect to the rebate; to authorize the promulgation of administrative rules; to
8 provide a termination date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:305.82 is hereby enacted to read as follows:

11 §305.82. Rebate; state sales tax; purchases of lodging services and meals for
12 persons performing disaster or emergency-related work; termination

13 A. For purposes of this Section, the following terms shall have the meanings
14 ascribed to them in this Subsection:

15 (1) "Declared state disaster or emergency" shall have the meaning ascribed
16 in R.S. 47:53.5.

17 (2) "Disaster or emergency-related work" shall have the meaning ascribed
18 in R.S. 47:53.5.

19 (3) "Disaster period" shall have the meaning ascribed in R.S. 47:53.5.

1 (4) "Qualifying business" means any business entity that deploys personnel
2 to perform disaster or emergency-related work in this state during a disaster period.

3 B. There shall be allowed a rebate for the actual amount of state sales tax
4 paid by a qualifying business on purchases of any of the following:

5 (1) Lodging services described in R.S. 47:301.3(1) when the services are
6 used during a disaster period by any person who performs disaster or
7 emergency-related work in connection with a declared state disaster or emergency.

8 (2) Prepared meals furnished during a disaster period to any person who
9 performs disaster or emergency-related work in connection with a declared state
10 disaster or emergency.

11 C. To claim the rebate, a qualifying business shall apply to the secretary of
12 the Department of Revenue in a manner and on a form prescribed by the secretary.
13 The applicant shall submit proof of the actual state sales tax amounts paid on the
14 purchases described in Subsection B of this Section and any other documentation
15 required by administrative rule.

16 D. The secretary of the Department of Revenue shall determine each
17 applicant's eligibility for the rebate. If the secretary subsequently finds that a rebate
18 recipient is ineligible for the rebate, the secretary may recapture the rebate amount
19 through any procedure authorized in law or administrative rule. A rebate amount
20 subject to recapture shall be an obligation to be collected and accounted for in the
21 same manner as if it were a tax due to the secretary.

22 E. The secretary of the Department of Revenue may promulgate rules in
23 accordance with the Administrative Procedure Act as are necessary to implement the
24 provisions of this Section. The rules may include provisions related to the recapture
25 of a rebate amount from any recipient found to be ineligible for the rebate.

26 F. No rebate shall be paid or given on January 1, 2032.

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 614 Original

2026 Regular Session

Jackson

Abstract: Authorizes a rebate of state sales taxes paid by qualifying businesses on lodging and meals for persons performing disaster or emergency-related work during a disaster period.

Proposed law authorizes a rebate for the actual amount of state sales tax paid by a qualifying business on purchases of any of the following:

- (1) Lodging services used during a disaster period by any person who performs disaster or emergency-related work in connection with a declared state disaster or emergency.
- (2) Prepared meals furnished during a disaster period to any person who performs disaster or emergency-related work in connection with a declared state disaster or emergency.

Proposed law defines a "qualifying business" as any business entity that deploys personnel to perform disaster or emergency-related work in this state during a disaster period. Proposed law further defines "declared state disaster or emergency", "disaster period", and "disaster or emergency-related work".

Proposed law requires that qualifying businesses seeking to claim the rebate apply to the Dept. of Revenue (DOR) in a manner and on a form prescribed by the department. Requires applicants to submit proof of the actual state sales tax amounts paid on the purchases specified in proposed law and any other documentation required by the department.

Proposed law requires the secretary of DOR to determine each applicant's eligibility for the rebate. Provides that if a rebate recipient is later found ineligible for the rebate, then the secretary may recapture the rebate amount. Deems rebate amounts subject to recapture as obligations to be collected and accounted for in the same manner as taxes due.

Proposed law authorizes the secretary of DOR to promulgate rules in accordance with the Administrative Procedure Act as are necessary to implement proposed law.

Proposed law terminates on Jan. 1, 2032.

(Adds R.S. 47:305.82)