
DIGEST

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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)