
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 825 Original

2015 Regular Session

Barras

Abstract: Defines "dealer", "hotel", and "sales price" for purposes of imposing the state sales and use tax.

Present law provides definitions for use in provisions relative to sales tax.

Present law defines "dealer" to include certain persons who manufacture or produce tangible personal property for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction.

Proposed law retains present law but adds persons who remarket sleeping rooms, cottages, or cabins that are located in the state to the definition of "dealer".

Present law defines "hotel" to include certain establishments engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests.

Proposed law retains present law but adds remarketers that reserve, arrange for, convey, or furnish occupancy to an occupant for rent determined by the remarketer to the definition of "hotel".

Present law defines "sales price" to include amounts for which tangible personal property is sold, less the market value of any article traded-in, including any services.

Proposed law retains present law but adds amounts required to be paid as a condition of occupancy of the sleeping room, cottage, or cabin.

Effective July 1, 2015.

(Amends R.S. 47:301(6)(a); Adds R.S. 47:301(4)(m), (6)(d), and (13)(n))