

2016 Regular Session

SENATE BILL NO. 232

BY SENATOR MARTINY

TAX/SALES. Defines "sales of services" as to furnishing certain sleeping rooms, cottages, or cabins. (8/1/16)

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(a), relative to sales tax; to provide relative to
3 definitions of sales of services; to provide for services furnishing sleeping rooms,
4 cottages or cabins; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(a) is hereby amended and reenacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meaning ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (14) "Sales of services" means and includes the following:

13 (a)(i) The furnishing of sleeping rooms, cottages or cabins by hotels.

14 **(ii) For purposes of the imposition of sales and use taxes imposed or**
15 **levied by all taxing authorities in the state, the term "sales of services" for all**
16 **furnishing of sleeping rooms, cottages, or cabins by hotels shall include solely**
17 **the amounts actually received by the hotel and shall not include any amounts**

