

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 59

2016 First Extraordinary Session

Moreno

TAX/SALES-USE, STATE: Provides relative to imposition of the state sales and use tax on hotels (Items #9 and 30)

Synopsis of Senate Amendments

1. Adds a provision that any person collecting sales and use tax according to proposed law do so under guidelines enacted during the 2016 Regular Session.
2. Excludes establishments and persons leasing apartments or single family dwellings, sleeping rooms, cabins, or cottages on a month-to-month basis from the definitions of "dealer" and "hotel" for purposes of the sales and use tax.
3. Deletes provisions relative to reporting requirements for every dealer of a hotel as defined in proposed law .
4. Changes effective date from upon signature of the governor to July 1, 2016.

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

Present law defines "dealer" to include certain persons who sell or furnish any of the services subject to the state sales and use tax.

Proposed law retains present law but adds persons who are engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location as provided for in proposed law under guidelines enacted by the legislature of Louisiana during the 2016 Regular Session.

Proposed law excludes from the definition of "dealer" any establishment or persons leasing apartments or single family dwellings on a month-to-month basis and excludes any establishments or persons who lease sleeping rooms, cottages, or cabins on a month-to-month basis.

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

Proposed law retains present law and expands the definition to include a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Proposed law excludes from the definition of "hotel" any establishment or persons leasing apartments or single family dwellings on a month-to-month basis and excludes any establishment or persons who lease sleeping rooms, cottages, or cabins on a month-to-month basis.

Effective July 1, 2016.

(Amends R.S. 47:301(4)(f) and (6)(a))