2016 First Extraordinary Session

HOUSE BILL NO. 59

BY REPRESENTATIVE MORENO

1	AN ACT
2	To amend and reenact R.S. 47:301(4)(f) and (6)(a), relative to sales and use tax on hotels;
3	to provide certain definitions for purposes of imposing of the state sales and use tax;
4	to provide for an effective date; and to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 47:301(4)(f) and (6)(a) are hereby amended and reenacted to read
7	as follows:
8	§301. Definitions
9	As used in this Chapter the following words, terms, and phrases have the
10	meaning ascribed to them in this Section, unless the context clearly indicates a
11	different meaning:
12	* * *
13	(4) "Dealer" includes every person who manufactures or produces tangible
14	personal property for sale at retail, for use, or consumption, or distribution, or for
15	storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
16	to mean:
17	* * *
18	(f)(i) Any person, who sells or furnishes any of the services subject to tax
19	under this Chapter.
20	(ii) Under guidelines enacted by the Legislature of Louisiana during the 2016
21	Regular Session, any person engaged in collecting the amount required to be paid by
22	a transient guest as a condition of occupancy at a residential location as provided for
23	<u>in R.S. 47:301(6)(a)(ii).</u>

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	(iii) For purposes of this Chapter, dealer shall not include persons leasing
2	apartments or single family dwellings on a month-to-month basis.
3	* * *
4	(6)(a) "Hotel" means and includes any establishment or person engaged in
5	the business of furnishing sleeping rooms, cottages, or cabins to transient guests,
6	where such establishment consists of six or more sleeping rooms, cottages, or cabins
7	at a any of the following:
8	(i) A single business location.
9	(ii) A residential location, including but not limited to a house, apartment,
10	condominium, camp, cabin, or other building structure used as a residence.
11	(iii) For purposes of this Chapter, hotel shall not mean or include any
12	establishment or person leasing apartments or single family dwelling on a month-to-
13	month basis.
14	* * *
15	Section 2. The provisions of this Act shall become effective July 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____