

RÉSUMÉ DIGEST

ACT 443 (HB 722)

2016 Regular Session

Moreno

Existing law provides procedures for collecting and remitting the state sales tax by dealers to the secretary of the Dept. of Revenue (DOR).

Existing law, beginning July 1, 2016, defines a dealer to include persons who are engaged in collecting the amount required to be paid by certain guests as a condition of occupancy at certain residential locations.

New law requires the secretary of the DOR to promulgate rules and regulations in accordance with the APA for registration of dealers defined in existing law when the transaction giving rise to the dealer's obligation to collect the state sales and use tax for occupancy at a residential location is facilitated through an online forum.

Further requires registration of dealers to be implemented using existing resources.

Effective July 1, 2016.

(Adds R.S. 47:306.4)