

2026 Regular Session

HOUSE BILL NO. 614

BY REPRESENTATIVE JACKSON

TAX/TAX REBATES: Authorizes a rebate of state sales taxes paid by businesses on lodging and meals for persons performing disaster or emergency-related work

1 AN ACT

2 To enact R.S. 47:305.82, relative to sales and use tax rebates; to authorize a rebate of state
3 sales taxes paid for lodging services and meals for certain persons performing
4 disaster or emergency-related work; to provide for eligibility of taxpayers for the
5 rebate; to provide for the amount of the rebate; to provide for definitions; to provide
6 for requirements and limitations; to provide for an application process; to provide for
7 functions of the Department of Revenue with respect to the rebate; to authorize the
8 promulgation of administrative rules; to provide a termination date; and to provide
9 for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:305.82 is hereby enacted to read as follows:

12 §305.82. Rebate; state sales tax; purchases of lodging services and meals for
13 persons performing disaster or emergency-related work; termination

14 A. This Section shall be known and may be cited as the "No Tax on
15 Recovery Act."

16 B. For purposes of this Section, the following terms shall have the meanings
17 ascribed to them in this Subsection:

18 (1) "Declared state disaster or emergency" shall have the meaning ascribed
19 in R.S. 47:53.5.

1 (2) "Disaster or emergency-related work" shall have the meaning ascribed
2 in R.S. 47:53.5.

3 (3) "Disaster rebate eligibility period" means the ten-day period beginning
4 on the first day of a declared state disaster or emergency.

5 (4) "Qualifying business" means any utility that deploys personnel to
6 perform disaster or emergency-related work in this state during a disaster rebate
7 eligibility period.

8 (5) "Utility" shall have the meaning ascribed in R.S. 51:3271.

9 C.(1) Subject to the limitations provided in Paragraph (2) of this Subsection,
10 there shall be allowed a rebate for the actual amount of state sales tax paid by a
11 qualifying business on purchases of any of the following:

12 (a) Lodging services described in R.S. 47:301.3(1) when the services are
13 used during a disaster rebate eligibility period by any person who performs disaster
14 or emergency-related work in connection with a declared state disaster or emergency.

15 (b) Prepared meals furnished during a disaster rebate eligibility period to any
16 person who performs disaster or emergency-related work in connection with a
17 declared state disaster or emergency.

18 (2) No purchase of lodging or meals shall be eligible for the rebate provided
19 for in this Subsection unless the amount of the purchase is within the applicable per
20 diem rate limit for federal employee travel expenses established and promulgated by
21 the General Services Administration.

22 C. To claim the rebate, a qualifying business shall apply to the secretary of
23 the Department of Revenue in a manner and on a form prescribed by the secretary.
24 The applicant shall submit proof of the actual state sales tax amounts paid on the
25 purchases described in Subsection B of this Section and any other documentation
26 required by administrative rule.

27 E. The secretary of the Department of Revenue shall determine each
28 applicant's eligibility for the rebate. If the secretary subsequently finds that a rebate
29 recipient is ineligible for the rebate, the secretary may recapture the rebate amount

1 through any procedure authorized in law or administrative rule. A rebate amount
2 subject to recapture shall be an obligation to be collected and accounted for in the
3 same manner as if it were a tax due to the secretary.

4 F. The secretary of the Department of Revenue may promulgate rules in
5 accordance with the Administrative Procedure Act as are necessary to implement the
6 provisions of this Section. The rules may include provisions related to the recapture
7 of a rebate amount from any recipient found to be ineligible for the rebate,
8 documentation requirements, means of verifying deployments, and any other
9 procedures necessary for administering the rebate.

10 G.(1) The total amount of rebates granted pursuant to the provisions of this
11 Section shall not exceed fifty-five thousand dollars per calendar year.

12 (2) The granting of rebates authorized by this Section shall be on a
13 first-come, first-served basis. If the total amount of rebates requested in a particular
14 calendar year exceeds the total rebate amount authorized for that year, the
15 Department of Revenue shall treat the excess as having been applied for on the first
16 day of the subsequent year. The department shall treat all requests received on the
17 same business day as received at the same time. If the aggregate amount of the
18 requests received on a single business day exceeds the rebate amount available, the
19 department shall approve rebates on a pro rata basis.

20 H. No rebate shall be paid on or after January 1, 2032.

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 614 Engrossed

2026 Regular Session

Jackson

Abstract: Authorizes a rebate of state sales taxes paid by qualifying businesses on lodging and meals for persons performing disaster or emergency-related work during a disaster response period.

Proposed law authorizes a rebate for the actual amount of state sales tax paid by a qualifying business on purchases of any of the following:

- (1) Lodging services used during a disaster rebate eligibility period by any person who performs disaster or emergency-related work in connection with a declared state disaster or emergency.
- (2) Prepared meals furnished during a disaster rebate eligibility period to any person who performs disaster or emergency-related work in connection with a declared state disaster or emergency.

Proposed law defines a "qualifying business" as any utility that deploys personnel to perform disaster or emergency-related work in this state during a disaster rebate eligibility period. Defines "disaster rebate eligibility period" as the 10-day period beginning on the first day of a declared state disaster or emergency. Further defines "declared state disaster or emergency", "disaster or emergency-related work", and "utility" for purposes of proposed law.

Proposed law stipulates that no purchase of lodging or meals shall be eligible for the rebate unless the amount of the purchase is within the applicable per diem rate limit for federal employee travel expenses established by the General Services Administration.

Proposed law requires that qualifying businesses seeking to claim the rebate apply to the Dept. of Revenue (DOR) in a manner and on a form prescribed by the department. Requires applicants to submit proof of the actual state sales tax amounts paid on the purchases specified in proposed law and any other documentation required by the department.

Proposed law requires the secretary of DOR to determine each applicant's eligibility for the rebate. Provides that if a rebate recipient is later found ineligible for the rebate, then the secretary may recapture the rebate amount. Deems rebate amounts subject to recapture as obligations to be collected and accounted for in the same manner as taxes due.

Proposed law authorizes the secretary of DOR to promulgate rules in accordance with the Administrative Procedure Act as are necessary to implement proposed law.

Proposed law limits to \$55,000 the total amount of rebates that the state may pay annually pursuant to proposed law. Provides that the granting of rebates shall be on a first-come, first-served basis. Provides procedures for processing of rebate requests in years in which the total amount of rebates requested exceeds the \$55,000 limit.

Proposed law prohibits the payment of any rebate provided for in proposed law on or after Jan. 1, 2032.

Proposed law provides that it shall be known and may be cited as the "No Tax on Recovery Act".

(Adds R.S. 47:305.82)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Provide a short title for proposed law.
2. Delete the defined term "disaster period" and its corresponding definition.
3. Add the defined terms "disaster rebate eligibility period" and "utility" and corresponding definitions and incorporate those terms into proposed law.

4. Stipulate that in order to be eligible for the rebate authorized in proposed law, purchases of lodging and meals must be within per diem limits for federal employee travel expenses established by the General Services Administration.
5. Limit to \$55,000 the total value of rebates that the state may pay annually pursuant to proposed law.
6. Revise termination provisions in proposed law to specify that no rebate shall be paid pursuant to proposed law on or after Jan. 1, 2032.