
DIGEST

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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.