

Regular Session, 2011

HOUSE BILL NO. 114

BY REPRESENTATIVE TUCKER

TAX/SALES-USE, STATE: Provides relative to the definition of "hotel" for purposes of the state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:301(6)(a), relative to sales and use taxes; to provide relative  
3 to the definition of "hotel"; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:301(6)(a) is hereby amended and reenacted to read as follows:

6 §301. Definitions

7 As used in this Chapter the following words, terms, and phrases have the  
8 meaning ascribed to them in this Section, unless the context clearly indicates a  
9 different meaning:

10 \* \* \*

11 (6)(a) "Hotel" means and includes any establishment engaged in the business  
12 of furnishing sleeping rooms, cottages, or cabins to transient guests, where such  
13 establishment consists of ~~six~~ ten or more sleeping rooms, cottages, or cabins at a  
14 single business location.

15 \* \* \*

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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)]

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Tucker

HB No. 114

**Abstract:** Changes the definition of "hotel" for purposes of the state sales and use tax from an establishment consisting of six or more rooms to an establishment consisting of 10 or more rooms.

Present law authorizes the levy of a state tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property.

Present law defines, for purposes of state sales and use tax, the term "hotel" as an establishment engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of six or more sleeping rooms, cottages, or cabins at a single business location.

Present law provides for exceptions to the definition of "hotel" for certain camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. Further provides for an exception for temporary lodging facilities operated by nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code, provided that the facility is devoted exclusively to the temporary housing, for periods no longer than 30 days' duration, of homeless transient persons whom the organization determines to be financially incapable of engaging lodging at a facility, and further provided that the lodging charge to such persons is no greater than \$20 per day.

Proposed law retains present law but, for the definition of "hotel", changes the number of rooms from six or more to 10 or more.

(Amends R.S. 47:301(6)(a))