LOUISIANA DEPARTMENT of REVENUE

TAX POLICY & PLANNING

Revenue Information Bulletin

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October 24, 2025
Sales and Use Tax

Room Rentals Using Accommodations Intermediaries
Reporting State Sales Tax and State Administered Occupancy Taxes

Purpose

This Bulletin provides guidance for reporting the state sales tax and the occupancy taxes administered by the Department of Revenue (LDR) on accommodations (room rentals) involving an accommodations intermediary (intermediary) when the intermediary engages in separate reporting. The LDR has learned that following the adoption of Act 82, some intermediaries are separating tax collections on room rentals—retaining and reporting state sales taxes while forwarding occupancy taxes to the hotel or property owner for reporting and remittance. Although LDR does not agree that these taxes should be reported separately, this guidance explains how taxpayers should report them in such cases.

The bulletin applies to accommodations intermediaries, short-term rental property owners, hotels, motels, and other large accommodations providers when separate reporting is used pending the transition of the reporting and remittance of these taxes by intermediaries to the Remote Sellers Commission. This Bulletin is not applicable to room rentals that do not involve an accommodations intermediary.

Act 82

Act 82 of the 2025 Regular Session defines "accommodations intermediary" for purposes of the marketplace facilitator statute, La. R.S. 47:340.1, as follows:

- A person other than the owner, operator, or manager of a sleeping room, cottage, cabin, room, suite, condominium, townhouse, rental house, or other accommodation who facilitates the furnishing of an accommodation to the transient guest through a marketplace owned, operated, or otherwise controlled by the person.

- Act 82 also amended the definition of marketplace facilitator to specifically include accommodations intermediaries as defined above[1]. The changes enacted by Act 82 are effective July 1, 2025.

Marketplace facilitators are required to report and remit sales and use tax to the Remote Seller Commission (Commission). Additionally, Act 82 requires accommodations intermediaries remitting sales and use taxes to the Commission as a marketplace facilitator to also remit all hotel and motel occupancy taxes to the Commission beginning January 1, 2026.

State sales taxes collected on accommodations (room rentals) are allocated to specific tourism districts based on the location of the room rental. The Commission's system is not designed to track or distribute these dedicated funds. As a result, the state sales tax due on room rentals must be reported to the LDR to ensure that the dedicated funds are properly credited pending an announcement by the Commission that their programming updates are complete.

Separate Reporting

Room Rentals in Orleans and Jefferson Parishes

The LDR collects, on behalf of the Louisiana Stadium and Exhibition District (domed stadium) and Ernest N. Morial-New Orleans Exhibition Hall Authority (NOEHA), certain taxes imposed on room rentals within those districts. These taxes, along with the state sales tax collected on room rentals in those parishes are reported on the following forms:

- LDR Form R-1029DSO, Online Hotel Forums-Louisiana Stadium and Exhibition District/Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales Tax Return (filed by intermediaries)
- LDR Form R-1029DSE Louisiana Stadium and Exhibition District/Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales Tax Return (filed by property owners including hotels, motels, and short-term rental owners).

These returns are required to be filed electronically. Both Form R-1029DSO and Form R-1029DSE are programmed to automatically calculate the information in columns C and/or D when information is entered in column B. These forms do not permit reporting of the state sales tax in column D without the related occupancy taxes in columns B and/or C. The graphic below shows the columns and labels from Form R-1029DSO and Form R-1029DSE.

[1] Marketplace facilitator does not include a shared hotel brand. La. R.S. 47:340.1(A)(12) defines shared hotel brand as "an identifying trademark that an owner, operator, or manager is expressly licensed to operate a hotel under, in accordance with the terms of a hotel franchise or management agreement."

A	B	C	D	E
State of Louisiana Sales of tangible personal property (other than room rentals)	Domed Stadium Room Rentals Orleans & Jefferson Parishes (10 or more rooms)	NOEHA Room Rentals Orleans Parish only (10 or more rooms)	State of Louisiana Room Rentals (10 or more rooms)	State of Louisiana Room Rentals (9 or less rooms)

The LDR is currently working to reprogram these returns to allow separate reporting of the state sales tax and the domed stadium/NOEHA taxes. Those changes will be implemented November 1, 2025. Instructions for reporting prior to and after November 1st are outlined below. Taxpayers who require the separate reporting functionality may delay filing their August and September returns due on September 20th and October 20th until November 1st. Any penalties that accrue as a result of this delay will be waived. Taxpayers who need to amend their returns for prior periods to report domed stadium/NOEHA taxes without sales tax or sales tax without domed stadium/NOEHA taxes may do so beginning November 1, 2025.

FOR PROPERTY OWNERS – HOTELS, MOTELS, SHORT-TERM RENTALS

Reporting Domed Stadium and NOEHA taxes without the state sales tax -10+ rooms

For returns filed by hotels/property owners with 10+ rooms **prior to November 1, 2025**, the domed stadium and NOEHA taxes should be reported on Form R-1029DSE, Column B and/or C, Line 9, *Excess taxes collected*. (This is the only way to report those taxes without the state sales tax.) However, these returns should be amended after November 1, 2025, to report the taxes on the appropriate lines in accordance with the instructions.

For returns filed **on or after November 1, 2025**, the domed stadium and NOEHA taxes must be reported on Form R-1029DSE using the appropriate columns and lines as provided in the instructions. To account for the state sales tax reported and paid by the intermediary, report the gross receipts in Column D, Line 1 and Column D, Line 5a, *Exempt Room Rentals*.

The additional NOEHA occupancy tax (applicable to properties with 10+ rooms) is reported on R-1325, *New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return* together with any taxable food and beverage sales. This return does not require changes and should be filed by the original due date.

Reporting Domed Stadium and NOEHA taxes - 9 or fewer rooms

The domed stadium and NOEHA taxes do not apply to room rentals at properties with 9 or fewer rooms. If an intermediary collects and forwards state sales and domed stadium/NOEHA taxes to a property owner with less than 10 rooms, the property owner should report the gross receipts on Form R-1029DSE, Column E, Line 1 *Gross Receipts*. The gross sales tax due will auto-populate on Line 10. Any taxes collected from the guest and forwarded to the property owner in excess of the amount on Line 10 should be reported on Column E, Line 9, *Excess taxes collected*.

If the intermediary forwards only domed stadium/NOEHA taxes to the property owner, Line 1 should show $0 gross receipts and the entire amount of taxes forwarded to the property owner should be reported in Column E, Line 9, *Excess taxes collected*.

To account for the state sales tax reported and paid by the intermediary, report the gross receipts in Column E, Line 1 and Column E, Line 5a, *Exempt Room Rentals*.

FOR ACCOMMODATIONS INTERMEDIARIES

Reporting state sales taxes without the domed stadium and NOEHA taxes – 10+ rooms

For any return filed by an intermediary **before November 1, 2025**, if the property has 10 or more rooms, the state sales tax retained and reported by the intermediary without the domed stadium or NOEHA taxes must be reported on Form R-1029DSO, Column D, Line 9, *Excess tax collected*. However, these returns should be amended after November 1, 2025, to report the taxes on the property line in accordance with the instructions.

For returns filed **on or after November 1, 2025**, the domed stadium and NOEHA taxes can be reported on Form 1029DSO using the appropriate columns and lines as provided in the instructions.

Reporting state sales taxes – 9 or fewer rooms

Intermediaries reporting state sales tax on properties in Jefferson and Orleans with 9 or fewer rooms must report the tax on Form 1029DSO, Column E in accordance with the instructions. The domed stadium and NOEHA taxes do not apply to these transactions.

Room Rentals Outside of Orleans and Jefferson Parishes

Accommodations intermediaries must report state sales taxes collected on room rentals in parishes other than Orleans and Jefferson on Form R-1029SWO, *Online Hotel Forums – Statewide Hotel/Motel Return*.

To account for the state sales tax reported and paid by an intermediary, property owners should report the gross receipts for which the tax was paid on Form R-1209HME, Line 1, *Gross Room Rental Receipts* and Line 2, *Less exempt room rentals*.[2]

[2] Although the Line 2 description does not currently reflect the sales, this is the proper field to use.

Local Occupancy Taxes

Questions regarding local occupancy taxes not administered by the LDR should be directed to the appropriate local collector or Uniform Local Sales Tax Board.

LDR Inquiries

Question about how to complete your returns or filing amended returns can be sent to Sales.Inquiries@la.gov. Questions regarding this Bulletin can be sent to PolicySales@la.gov. Please include RIB 25-XXX in the subject line of any emails sent to LDR regarding this Bulletin.

Richard Nelson
Secretary

Reporting Guide for Property Owners

For Property Owners in Orleans and Jefferson Parishes with 10+ Rooms – Reporting Domed Stadium and NOEHA Taxes Without State Sales Tax				
Return Type	**When Filed**	**Taxes Reported (as identified by the intermediary)**	**Where to Report**	**Notes**
LDR Form R-1029DSE	Before Nov. 1, 2025	Domed Stadium and NOEHA taxes	Column B and/or C, Line 9, Excess taxes collected	Must amend after Nov. 1, 2025, to report on appropriate lines
LDR Form R-1029DSE	On or after Nov. 1, 2025	Domed Stadium and NOEHA taxes	Use appropriate columns and lines per instructions	
LDR Form R-1029DSE	Anytime	Gross receipts when tax is paid by intermediary	Column B, C or D, Line 5a, *Exempt Room Rentals*; use based on tax type paid	
LDR Form R-1325	Anytime	NOEHA additional hotel occupancy tax and food/beverage tax	LDR Form R-1325	Must file by the original due date

For Property Owners in Orleans and Jefferson Parishes with 9 or Fewer Rooms				
Return Type	**When Filed**	**Taxes Reported (as identified by the intermediary)**	**Where to Report**	**Notes**
LDR Form R-1029DSE	Anytime	If intermediary forwards state sales tax and Domed Stadium/NOEHA taxes	Column E, Line 1, *Gross Receipts*; Line 10 auto-calculates tax due- report any excess tax in Column E, Line 9	Domed Stadium and NOEHA taxes do not apply to these properties
LDR Form R-1029DSE	Anytime	Gross receipts when tax is paid by intermediary	Column E, Line 5a, *Exempt Room Rentals*	
LDR Form R-1029DSE	Anytime	If intermediary forwards only Domed Stadium/NOEHA taxes	Column E, Line 1 = $0; report all tax received from intermediary Column E, Line 9	

For Property Owners Outside Orleans & Jefferson Parishes				
Return Type	**When filed**	**Taxes Reported**	**Where to Report**	**Notes**
LDR Form R-1029HME	Anytime	Gross room rental receipts when tax is paid by intermediary	Line 2, *Less exempt rooms rentals*	

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Reporting Guide for Accommodations Intermediaries

For Intermediaries in Orleans and Jefferson Parishes with 10+ Rooms Reporting State Sales Taxes Without Domed Stadium and NOEHA Taxes				
Return Type	**When Filed**	**Taxes Reported**	**Where to Report**	**Notes**
LDR Form R-1029DSO	Before Nov. 1, 2025	State sales tax only	Column D, Line 9, Excess tax collected	Must amend after Nov. 1, 2025, to report on the property line per new instructions
LDR Form R-1029DSO	On or after Nov. 1, 2025	State sales, Domed Stadium, and NOEHA taxes	Use appropriate columns and lines per	

For Intermediaries in Orleans and Jefferson Parishes – 9 or fewer rooms Reporting State Sales Taxes				
Return Type	**When Filed**	**Taxes Reported**	**Where to Report**	**Notes**
LDR Form R-1029DSO	Anytime	State sales tax only (no Domed Stadium/NOEHA)	Column E per instructions	

For Intermediaries - Room Rentals Outside Orleans & Jefferson Parishes				
Return Type	**When filed**	**Taxes Reported**	**Where to Report**	**Notes**
LDR Form R-1029SWO	Anytime	State sales tax	Per instructions	