



**Revenue Information Bulletin
No. 05-016
September 2, 2005
Sales Tax**

**Department Adopts Emergency Rule Providing Hurricane Katrina Victims Relief
From State Sales Taxes on Hotel Lodging Charges**

The Louisiana Department of Revenue has adopted an Emergency Rule in order to provide sales tax relief on hotel lodging charges to persons who have been displaced from their normal places of dwelling by Hurricane Katrina. This Emergency Rule can be accessed from the department's web site at http://www.revenue.louisiana.gov/forms/lawspolicies/LAC61_I_4301_11.pdf.

The law provides that the sales tax is payable on hotel lodging charges incurred by transient guests. This Emergency Rule provides that, solely for purposes of the sales tax imposed by the State of Louisiana and the Louisiana Tourism Promotion District, persons whose occupancy of hotel rooms in Louisiana is attributable solely to their displacement from their normal places of dwelling in areas declared by the President of the United States to be natural disaster areas, will not be considered transient guests with respect to such occupancy. The Emergency Rule requires that hotel guests who claim not to be transient must furnish hoteliers with the complete residential addresses from which they were displaced and written statements that their occupancy of the hotel rooms was attributable to such displacement.

The Emergency Rule was effective August 27, 2005. Persons displaced from their homes by Hurricane Katrina who incurred hotel lodging charges on or after August 27, 2005, can claim exemption from the four percent sales tax administered by the Louisiana Department of Revenue by presentation of the required documentation to hotels. Persons who have already received invoices for this tax should contact hotels to receive credit or refund. After receiving appropriate documentation, hotels can claim credit on their sales tax returns for lodging charges furnished to non-transient guests.

Questions concerning this matter can be directed to the Policy services Division at 225/219-2780.

Cynthia Bridges
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.