



**Revenue Information Bulletin
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Sales Tax**

**Department Repeals Emergency Rule Providing Sales Tax Exemption
On Hotel Rooms Occupied by Hurricane Victims**

Effective November 1, 2005, the Louisiana Department of Revenue will repeal the Emergency Rule that allowed 2005 hurricane victims displaced from their normal places of dwelling to be exempt from paying the four percent state sales tax to Louisiana hotels. The rule is repealed because the need for this tax relief has diminished. The emergency rule repealing the August 27, 2005 emergency rule can be accessed using this [link](#).

The state sales tax law provides that the sales tax is payable on hotel lodging charges incurred by transient guests. As of November 1, displaced hurricane victims will be considered transient, and the state sales tax will be payable on their lodging charges. Under the sales tax rule that will be in effect on November 1, only guests who pay their lodging charges on a monthly basis and who remain guests at the same hotels for two months or more can be considered non-transient.

Hotels must begin collecting the four percent state sales tax on November 1 from guests who qualified as non-transient under the former Emergency Rule.

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

Cynthia Bridges
Secretary

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