

**Revenue Information Bulletin No. 16-036**

**July 19, 2016**

**Sales Tax**

**Act 17 of the 2016 First Extraordinary Session of the Louisiana Legislature**

[Act 17](#) of the 2016 First Extraordinary Session of the Louisiana Legislature amended La. R.S. 47:301(4)(f) and La. R.S. 47:301(6)(a) to expand the definition of "dealer" and "hotel" with regard to the taxable service of furnishing sleeping rooms, cottages, or cabins by hotels. The effective date of Act 17 is July 1, 2016.

Act 17 amended the definition of hotel in La. R.S. 47:301(6)(a) to include any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests at any of the following:

- (i) a single business location
- (ii) a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building used as a residence.

A hotel does not mean or include any establishment or person leasing apartments or a single family dwelling on a month to month basis. Prior to Act 17, the definition of "hotel" was limited to an establishment of six or more sleeping rooms, cottages or cabins and did not include residential structures or buildings.

Additionally, the definition of "dealer" pursuant to La. R.S. 47:301(4)(f) was expanded to include any person engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location as provided for in La. R.S. 47:301(6)(a)(ii). Dealers, which now include establishments with less than six rooms, are required to collect and remit state sales tax at the rate of 5%. Dealers who are not registered with the Louisiana Department of Revenue for sales tax should create a Louisiana Taxpayer Access Point (LATAP) account via the Department's website, which is <http://revenue.louisiana.gov/>.

Questions concerning the collection of state sales tax can be directed to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

Kimberly Lewis Robinson  
Secretary