

GENERAL INSTRUCTIONS

1. All persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of "hotel" under R.S. 47:301(6) are required to register for, collect and report the sales and room occupancy taxes due thereon on a monthly basis. Return form R-1029 DS/E is specifically required to be filed by hotels and motels in Orleans and Jefferson parishes, which fall under the taxing jurisdiction of the Louisiana Stadium and Exhibition District and the Ernest N. Morial Exhibition Hall Authority.
2. All amounts reported on the return should be rounded to the nearest whole dollar.
3. In accordance with the Louisiana Administrative Code 61:III.1517, all persons and dealers who furnish sleeping rooms, cottages, or cabins in Orleans and Jefferson parishes and who are required to register for, collect and report the sales and room occupancy taxes which fall under the taxing jurisdiction of the Louisiana Stadium and Exhibition District and the Ernest N. Morial Exhibition Hall Authority are required to file the R-1029 DS return electronically. Mandatory EFT filers must electronically transmit the remittance in accordance with the Louisiana Department of Revenue regulations.

SPECIFIC LINE ITEM INSTRUCTIONS

1. In Column A, enter gross sales of tangible personal property from gift shops, restaurants, etc. In Columns B, C, and D, enter gross room rental receipts from transient guests. See R.S. 47:301(14)(a) and LAC 61:I.4301(C).
2. (Column A only) Louisiana use tax is due on the purchaser's acquisition price of tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines, if a sales tax has not been collected by the vendor on such property.
3. (Column A only) Enter gross receipts from the rental of, or repairs performed to, tangible personal property or other services as defined in the Sales Tax Law, including gross receipts from parking lots and parking garages.
4. Totals. In Column A, add Lines 1, 2 and 3. In Columns B, C and D, enter the amounts shown on Line 1.
5. A. (Columns B, C, & D) Enter gross receipts from room rentals billed to federal, Louisiana state or parish government agencies or their employees on documented official travel status..
B. (Column A only) Sales of prepaid telephone cards are subject to 4% Louisiana sales tax only. Enter sales amount in the space provided and multiply by 20% to determine the deduction to enter in Column A.
C. (Column A only) Enter fully exempt sales of tangible personal property or services, such as restaurant sales or parking lot charges billed to U.S., Louisiana, or Parish government agencies.
6. Total Deductions. In Column A, add Lines 5B and 5C. In Columns B, C and D, enter the amounts appearing on Line 5A.
7. Self-explanatory.
8. Multiply the amounts on Line 7 by the appropriate tax rate appearing in each column heading.
9. In cases where the total amount of tax collected by using the Louisiana Sales Tax Rate Schedules (R-1083) exceeds the amount shown on Line 8, the excess must be remitted to the Louisiana Department of Revenue.
10. Self-explanatory.
- 11A. To compute vendor's compensation, multiply the amount on Line 10 by the appropriate vendor's compensation rate for each column and enter the amounts on Line 11A in the respective column boxes. Each tax collected has different compensation rates that are allowed. This compensation is allowed only if the return is timely filed and paid. **COLUMN A:** Act 15 of the First Extraordinary Session of the 2016 Louisiana Legislature states that the new 1% sales tax is not eligible for vendor's compensation. The 0.748% rate is the mathematical equivalent of 4 cents out of 5 cents (4/5) of the 0.935% vendor's compensation. **COLUMN D:** The 0.623% rate is the mathematical equivalent of 2 cents out of 3 cents (2/3) of the 0.935% vendor's compensation. **COLUMN A & D:** Act 15 also limited vendor's compensation to \$1500 per Louisiana dealer. See Revenue Information Bulletin No. 16-015.
- 11B. Taxpayers may donate all or any portion of the vendor's compensation listed on Line 11A to The Louisiana Military Family Assistance Fund. This line cannot exceed Line 11A or be less than zero.
- 11C. Self-explanatory.
12. Self-explanatory.
13. A return becomes delinquent on the 21st day of the month following the taxable period. If the return is filed late, a delinquent penalty of 5% for each 30 days or fraction thereof of delinquency, not to exceed 25% of the net tax due of Columns A through D on Line 12 must be entered in Columns A through D on Line 13.
14. A return becomes subject to interest charges on the 21st day of the month following the taxable period. Interest is imposed on the net tax due (Line 12, Columns A through D) until paid in full. The monthly interest rate can be found on the Tax Interest Rate Schedule (R-1111). Form R-1111 is available on the Department's website at www.revenue.louisiana.gov. To compute the interest amount due, multiply the monthly interest rate times the net tax due times the number of months late and enter on Line 14.
15. Self-explanatory.
- 15A. Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This payment is in addition to the tax computed to be due on Line 15, Columns A through D.
16. Add Line 15A to the total of Columns A through D of Line 15. This is the amount that must be paid with the return. **Do NOT send cash.**
(NOTE: If paying by EFT, be sure to use tax code 04121.)