LOUISIANA DEPARTMENT of REVENUE

Louisiana Stadium and Exhibition District
Ernest N. Morial Exhibition Hall Authority
Hotel/Motel Sales Tax Return Instructions

FOR FILING PERIODS BEGINNING JULY 2022

GENERAL INFORMATION

1. All persons and dealers who are subject to the tax levied under Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, are required to file a tax return monthly or quarterly. Returns are due on or before the 20th day of each month for the preceding calendar month or quarter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the next day thereafter.
2. All amounts on the return should be rounded to the nearest dollar.
3. In accordance with the Louisiana Administrative Code 61:III.1517, all persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of "hotel" under in LA 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. Sales tax return form R-1029DSE, *Louisiana Stadium and Exhibition District Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales Tax Return*, is specifically required to be filed by hotels and motels located 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. Mandatory EFT filers must also electronically transmit the remittance in accordance with the Louisiana Department of Revenue regulations.
4. Louisiana Revised Statute 47:301(6) defines a "Hotel" to be any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of one or more sleeping rooms, cottages, or cabins at a single business location or residential location, including but not limited to a house, apartment, condominium, camp, cabin or other building structure used as a residence. A room is considered a "sleeping room" if it contains a bed or any other item of furniture which may be used for sleeping and is included as part of the rental charge to the transient guest.
5. As per the Louisiana Stadium and Exhibition District (Domed Stadium) ordinances, a "hotel" is defined as an establishment or person engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests, where such establishment consists of ten or more sleeping rooms, cottages or cabins at a single business location. This tax is imposed on all qualifying room rentals in Orleans and Jefferson Parishes.
6. As per the Ernest N. Morial New Orleans Exhibition Hall Authority (NOEHA) ordinances, a "hotel" is defined as an establishment or person engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests, where such establishment consists of ten or more sleeping rooms, cottages or cabins at a single business location. This tax is imposed on all qualifying room rentals in Orleans Parish only.
7. IMPORTANT NOTICE: The state sales tax paid on the rental of sleeping rooms is used to fund tourism and economic development projects in each parish. It is important that you completely and accurately fill out this state sales tax return to ensure that the tax is properly distributed to local government agencies.
8. If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of $50 is for each occurrence of failing to sign or failing to provide an identification number.

SPECIFIC INSTRUCTIONS

Line 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 at hotels that have 10 or more sleeping rooms at a single business location. In Column E, enter gross room rental receipts from transient guests at hotels that have 9 or less sleeping rooms at a single business location. See LA R.S. 47:301(14)(a) and LAC 61:I.4301(C).

Line 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.

Line 3(a) - (Column A only) Enter gross receipts from the lease or rental of tangible personal property.

Line 3(b) - (Column A only) Enter gross receipts from taxable services as defined in LA R.S. 47:301(14), including gross receipts from parking lots and parking garages.

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Line 3 - (Column A only) Add Lines 3(a) and 3(b).

Line 4 - Totals. In Column A, add Lines 1, 2 and 3. In Columns B, C, D, and E, enter the amounts shown on Line 1.

Line 5A - (Columns B, C, D & E) Enter gross receipts from room rentals billed to federal, Louisiana state or parish government agencies or their employees on documented official travel status.

Line 5B - (Column A only) Sales of prepaid telephone cards are subject to 3.45 percent Louisiana sales tax. Enter the sales amount on Line 5B.

Line 5C - (Column A only) Multiply Line 5B by 22.472 percent to determine the deduction to enter in Column A.

Line 5D - (Column A only) Enter fully exempt sales of tangible personal property or services, such as restaurant sales or parking lot charges billed to federal, Louisiana state or parish government agencies.

Line 6 - Total Deductions. In Column A, add Lines 5C and 5D. In Columns B, C, D, and E, enter the amounts appearing on Line 5A.

Line 7 - Subtract Line 6 from Line 4.

Line 8 - Multiply the amounts on Line 7 by the appropriate tax rate appearing in each column heading. The tax rates are as follows: Columns A & E = 4.45%, Column B = 4%, Column C = 3% and Column D = 2.45%.

Line 9 - In cases where the total amount of tax collected exceeds the amount shown on Line 8, the excess must be remitted to the Louisiana Department of Revenue.

Line 10 - Add Line 8 and Line 9.

Line 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. The vendor's compensation rates are as follows: Columns A & E = .944%, Column B = 2%, Column C = 1% and Column D = .857%. Beginning August 1, 2020, Act 27 of the 2020 First Extraordinary Session of the Louisiana Legislature provides the State of Louisiana vendor's compensation rate is 1.05% of the tax amount due. However, LA R.S. 47:306(A)(3)(a) imposes two restrictions on the State of Louisiana's vendor's compensation. Under one restriction, the sales tax imposed pursuant to LA R.S. 47:321.1 is not eligible for vendor's compensation. As a result, a mathematical calculation is performed to determine the correct vendor's compensation rate based on the state sales tax rate in each column that is reported on this return. The second restriction limits the State of Louisiana's vendor's compensation to $1,500 per Louisiana dealer per calendar month. See Revenue Information Bulletin No. 20-015.

Vendor's compensation is allowed only when the dealer remits all sales tax shown as due on the return. Partial vendor's compensation for a partial payment of sales tax due is not allowed.

Line 11B - Columns A, D, and E: 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.

Line 11C - For Columns A, D & E, subtract Line 11B from Line 11A.

Line 12 - For Columns A, D & E, subtract Line 11C from Line 10. For Columns B & C, subtract Line 11A from Line 10.

Line 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 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due of Columns A through E on Line 12 must be entered in Columns A through E on Line 13. In addition to the delinquent penalties described above, a taxpayer may also incur a negligence penalty under LA R.S. 47:1604.1 if circumstances indicate willful intent to disregard state tax laws and regulations.

Line 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 E) until paid in full. The monthly interest rate can be found on Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*. 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.

Line 15 - Add Lines 12, 13 and 14.

Line 15A - Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This donation is in addition to the donation of vendor's compensation indicated on Line 11B.

Line 16 - Add Line 15A to the total of Columns A through E 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.)