



ONLINE HOTEL FORUMS

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

For questions about this form,
please contact:
Louisiana Department of Revenue
Email: Sales.Inquiries@la.gov

FOR FILING PERIODS BEGINNING JANUARY 2026

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. All hotels, motels, and other accommodations meeting the definition of hotel in La. R.S. 47:301(6), and located in Orleans or Jefferson Parish, are required to register for, collect, and report the sales and room occupancy taxes due on a monthly basis. These hotels and motels located within the taxing jurisdiction of the Louisiana Stadium and Exhibition District and the Ernest N. Morial Exhibition Hall Authority are required to file and remit sales and occupancy taxes electronically, using the sales tax return Form R-1029DSO, *Online Hotel Forums Louisiana Stadium and Exhibition District Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales Tax Return*. Electronic filing and payment is required pursuant to LAC 61:III.1502 and 1504. This return may be filed using the Louisiana Department of Revenue's Taxpayer Access Point (LaTAP) system. Taxpayers may visit <https://latap.revenue.louisiana.gov/> to create a LaTAP account. For assistance creating a LaTap account, please visit <https://revenue.louisiana.gov/FAQ> and select "LaTAP."
4. Beginning with the January 2026 return filing period, online hotel reservation businesses (marketplace facilitators) are required to register and report the collection of state and local sales tax on room rentals to the Sales and Use Tax Commission for Remote Sellers ("Commission"). Information for registering with the Commission is available online at <https://remotesellersfiling.louisiana.gov/>. This return can only be used to file return periods prior to January 2026.

For more information regarding the reporting requirements for traditional hotels and accommodations intermediaries, please refer to Revenue Information Bulletin Nos. 26-0012 and 25-026 available at: <https://revenue.louisiana.gov/tax-policy>.

5. 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 that may be used for sleeping and is included as part of the rental charge to the transient guest.
6. The Louisiana Stadium and Exhibition District (Domed Stadium) ordinances, define "hotel" 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.
7. The Ernest N. Morial New Orleans Exhibition Hall Authority (NOEHA) ordinances, define "hotel" 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**.
8. **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 return to ensure that the tax is properly distributed to local government agencies.
9. 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 Louisiana Department of Revenue (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.

U.S. NAICS Code: The Louisiana Department of Revenue (LDR) assigns business codes to LDR tax accounts based upon the North American Industry Classification System (NAICS). If your LDR tax account currently does not have a NAICS code assigned to it, please include this information on your tax return. NAICS codes may be found on your federal corporate income tax return or on your Louisiana Workforce Commission account. NAICS codes may also be found on the U.S. Census Bureau's webpage at www.census.gov.

SPECIFIC INSTRUCTIONS

Business Type

Do you provide online hotel reservations for multiple residential locations in Louisiana?

Answer “no” to this question if your business is a traditional hotel/motel establishment with a physical location in Louisiana or a traditional bed and breakfast enterprise. Additionally, answer “no” to this question if you utilize an online reservation system but collect state sales tax directly from your customers, not through the online reservation platform. If you answered “no” to this question, please refer to Form R-1029DSEI, *Louisiana Stadium and Exhibition District Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales Tax Return Instructions*, available at <https://revenue.louisiana.gov/tax-forms/businesses/>.

Answer “yes” to this question if your business is an online hotel reservation platform or forum that provides booking services for multiple residential locations in Louisiana (e.g., AIRBNB, VRBO).

The following instructions are for online hotel reservation businesses answering “yes” to this question.

Rental Locations – Establishment Type

In order to determine the correct tax liability, the type of establishment must be determined. A room is considered a sleeping room if it contains a bed or any other item or furniture that may be used for sleeping and is included as part of the rental charge to the guest. This would include any common areas that have furniture that can be used as a bed. If all of the room rentals for the reporting period occurred at an establishment that has ten or more sleeping rooms available for rent, please select that option.

If all of the room rentals for the reporting period occurred at an establishment that has nine or fewer sleeping rooms available for rent, please select that option.

If the room rentals occurred at both types of establishments during the reporting period, please select the third option that allows reporting of room rentals at establishments with ten or more sleeping rooms as well as establishments with nine or fewer sleeping rooms.

Rental Locations Table

Select the appropriate rental location in which the room rental occurred from the list of locations found in the drop down box. If you are unsure of the locality, please search the Zip Code Table found at the end of these instructions to determine the correct area.

Jefferson Parish – All Locations – Please select the appropriate location/area in which the room rental occurred and enter the requested information. An explanation of each line of the rental location summary can be found below. Establishments with ten or more rooms are subject to 3% Louisiana state sales tax and the Domed Stadium tax. Establishments with nine or fewer rooms are subject to 5% Louisiana state sales tax only.

Orleans Parish – All Locations – Please enter the requested information. An explanation of each line of the rental location summary can be found below. Establishments with ten or more rooms are subject to 3% Louisiana state sales tax, Domed Stadium tax, and NOEHA tax. Establishments with nine or fewer rooms are subject to 5% Louisiana state sales tax only.

Line 1 – Gross Room Rental Receipts – These are your gross room rental receipts for the reporting period.

Line 2 – Exempt Room Rentals – Enter the total gross receipts from room rentals billed to federal, Louisiana state, or parish government agencies or their employees on documented official travel status.

Line 3 – Taxable Receipts of Room Rentals – Subtract the exempt room rentals (Line 2) from the gross room rental receipts (Line 1). These are the taxable receipts for room rentals for each tax type.

Line 4 – Tax Rate – This is the tax rate for the Domed Stadium, NOEHA, and state sales tax based on the number of rooms at individual establishments in each rental location.

Line 5 – Tax Due – Multiply the taxable receipts (Line 3) by the tax rate found on Line 4 in each column. This is the tax amount due for each tax type.

Line 6 – Excess Tax Collected – In cases where the total amount of Louisiana sales/use taxes collected by use of tax-bracket tables exceeds the amount shown in Line 5, any such excess must be remitted to the Louisiana Department of Revenue. **Do not include local tax on this line.**

Line 7 – Total Tax Due on Room Rentals – Add Lines 5 and 6 together for each column. This is the total tax due on room rental receipts for the Domed Stadium, NOEHA, and the State of Louisiana.

ZIP Code Table - Domed Stadium Return	
Taxing Jurisdiction	ZIP Code
Jefferson Parish, City of Gretna	70053, 70054, 70056
Jefferson Parish, West Side of Mississippi River (except City of Gretna and Town of Grand Isle; includes towns of Marrero, Harvey, Avondale, Westwego, Lafitte, and Barataria)	70036, 70056, 70058, 70059, 70067, 70072, 70073, 70094, 70096
Jefferson Parish, East Side of Mississippi River (Except city of Kenner); includes cities of Metairie, Jefferson, Harahan, and River Ridge	70001, 70002, 70003, 70004, 70005, 70006, 70009, 70010, 70011, 70033, 70055, 70060, 70121, 70123
Jefferson Parish, City of Kenner	70062, 70063, 70064, 70065, 70097
Jefferson Parish, City of Grand Isle	70358
Orleans Parish	70112, 70113, 70114, 70115, 70116, 70117, 70118, 70119, 70121, 70122, 70123, 70124, 70125, 70126, 70127, 70128, 70129, 70130, 70131, 70139, 70140, 70141, 70142, 70143, 70145, 70146, 70148, 70149, 70150, 70151, 70152, 70153, 70154, 70156, 70157, 70158, 70159, 70160, 70161, 70162, 70163, 70164, 70165, 70166, 70167, 70170, 70172, 70174, 70175, 70176, 70177, 70178, 70179, 70181, 70182, 70183, 70184, 70185, 70186, 70187, 70189, 70190, 70195

Rental Locations Tax Summary Schedule

This schedule lists each parish location and the tax total on room rentals in the location listed. The Domed Stadium tax, NOEHA tax, as well as the state sales tax on room rentals at establishments with ten or more sleeping rooms and the state sales tax on room rentals at establishments with nine or fewer sleeping room, are listed. If the tax amounts are not correct for each location, please return to the rental location tab to make any corrections.

Domed Stadium Return for Online Hotel Forums (Marketplace Facilitators)

Line 1 (Columns A, B, C, D, and E) – “Gross receipts” as used in Column A means the total sales price for each individual item or article of tangible personal property sold during the month with no reduction for any purpose. The gross receipts from room rentals in Orleans and Jefferson Parishes (Columns B, C, D, and E) are carried forward automatically from the Rental Locations Tax Summary Schedule. If the amounts are not correct, please return to the appropriate location on the Rental Location Schedule to make any corrections.

Line 2 (Column A only) – A use tax is due on the purchaser’s acquisition price of the tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana. The total cost or value of such property on which the tax has not been paid to vendors must be entered on this line.

Line 3a (Column A only) – Enter gross receipts billed for the lease or rental of tangible personal property. **Do not include amounts collected from the rental of hotel/motel rooms.**

Line 3b (Column A only) – Beginning January 1, 2025, enter the gross receipts from services (other than room rentals) defined in La. R.S. 47:301(14) and provided for in La. R.S. 47:301.3, including gross receipts from parking lots and parking garages. **Do not enter taxable telecommunication, cable, and satellite services on this line. Dealers selling telecommunication, cable, and satellite services must file Form R-1029, Louisiana Sales Tax Return, electronically. Sales of prepaid phone cards must be reported on Line 1.** Additional information regarding the taxation of these transactions can be found at www.revenue.louisiana.gov.

Line 3c (Column A only) – Beginning January 1, 2025, enter the gross receipts from digital products as provided for in La. R.S. 47:301(31). Digital products are products that are transferred electronically and include digital audiovisual works; digital audio works; digital books; digital codes; digital applications and games; and digital periodicals and discussion forums. Additional information regarding the taxation of these transactions can be found at www.revenue.louisiana.gov.

Line 3 (Column A only) – Add Lines 3a, 3b, and 3c.

Line 4 (Column A only) – Amount Taxable: Add Lines 1, 2, and 3.

Line 5 (Column A only) – Enter the total gross receipts for tax exempt sales, leases, rentals of tangible personal property, or digital products or services included in Lines 1, 2, or 3. **Do not include amounts exempted from the rental of hotel/motel rooms or transactions paid by governmental employees.**

Line 6 (Column A only) – Amount Taxable: Subtract Line 5 from Line 4 in Column A only. This is the amount subject to state sales tax from sales of tangible personal property, use of tangible personal property in Louisiana, leases, rentals, services, and digital products included in Lines 1, 2, and 3 of Column A only.

Line 7 (Column A only) – Tax Due: Multiply the amount on Line 4 by 5% (state sales tax rate) and enter on Line 7. This is the state sales tax due on sales of tangible personal property, use tax on tangible personal property, and gross receipts from leases and rentals and sales of services subject to state sales tax.

Line 8 (Column A only) – Excess Tax Collected: Enter any excess state tax collected on the sales of tangible personal property, taxable leases or rentals, and taxable services except room rentals. **Do not include local parish taxes.**

Line 9 (Columns A, B, C, D, and E) – Gross Tax Due: This is the gross tax due amount on sales of tangible personal property, use tax on tangible personal property, and gross receipts from leases, rentals, and sales of services subject to state sales tax (Column A). The amounts in Columns B, C, D, and E are carried forward from the Rental Locations Tax Summary Schedule. If these amounts are not accurate, please return to the Rental Locations table to make any corrections.

Line 10 (Columns A, B, C, D, and E) – Vendor's Compensation Rate for Each Taxing Authority: For each tax being reported on this return, there is a statutorily mandated vendor's compensation rate. The Louisiana Domed Stadium District vendor's compensation rate is two percent of the tax amount due. The Ernest N. Morial New Orleans Exhibition Hall Authority vendor's compensation rate is one percent of the tax amount due. La. R.S. 47:306(A)(3)(a) allows dealers to deduct and retain 1.05% of the total amount of sales and use tax due for the purpose of compensating the dealer for accurate and timely reporting. 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. The 0.84% rate is the mathematical equivalent of 4 cents out of 5 cents (4/5) of the 1.05% vendor's compensation. The second restriction limits the State of Louisiana's vendor's compensation to \$750 per Louisiana dealer per calendar month beginning January 1, 2025. This compensation is allowed only if the return is timely filed and paid. See Revenue Information Bulletin No. 25-006.

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 11a (Columns A, B, C, D, and E) – Vendor's Compensation: Multiply Line 9 by the appropriate vendors' compensation rate found in each column on Line 10.

Line 11b (Columns A, D, and E) – Vendor's Compensation Donation: Taxpayers may donate all or any portion of the vendor's compensation allowed on the State of Louisiana sales tax listed on Line 11a to The Louisiana Military Family Assistance Fund. Line 11b cannot exceed Line 11a.

Line 11c (Columns A, D, and E) – Vendor's Compensation Applied to Return: This line equals the amount of vendor's compensation applied to this return after any donation of the vendor's compensation to The Louisiana Military Family Assistance Fund. This line cannot be less than zero. This applies only to the vendor's compensation allowed by the State of Louisiana (Columns A, D, and E).

Line 12 (Columns A, B, C, D, and E) – Net Tax Due: Subtract Line 11c from Line 9 for Columns A, D, and E to determine the net tax due to the State of Louisiana. Subtract Line 11a from Line 9 in Columns B and C to determine the net tax due for the Domed Stadium and NOEHA taxes.

Line 13 (Columns A, B, C, D, and E) – Delinquent Penalty: 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-day period, or fraction thereof, of delinquency, not to exceed 25% of the net tax due on Line 12, must be entered on Line 13.

NOTE – *In addition to the delinquent penalty reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.*

Line 14 (Columns A, B, C, D, and E) – Interest: 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) until paid in full. The daily 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 daily interest rate times the net tax due times the number of days late for each column and enter on Line 14.

Line 15 (Columns A, B, C, D, and E) – Total Tax, Penalty, and Interest: This line equals the total tax, penalty, and interest due on this return before any additional amounts donated to The Louisiana Military Family Assistance Fund.

Line 16 (Column E) – Additional Donation to The Military Family Assistance Fund: Taxpayers may make an additional donation 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, Columns A, D, and E.

Line 17 (Column E) – Total Remittance Due: This is the sum of Line 15 for all columns (A, B, C, D, and E) as well as any additional contribution to The Louisiana Military Family Assistance Fund on Line 16, Column E. This is the total amount due to the State of Louisiana, the Domed Stadium, and NOEHA. Submit payment for this amount with the return.

(NOTE: If paying by EFT - ACH credit, be sure to use tax code 04121.)