LOUISIANA
DEPARTMENT *of* REVENUE

ONLINE HOTEL FORUMS

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

FOR FILING PERIODS BEGINNING AUGUST 2020

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-1029DSO, *Online Hotel Forums 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.

INSTRUCTIONS

Business Type

Answer “yes” to this question if your business is an online hotel reservation business or forum that provides booking services for multiple residential locations in Louisiana (i.e., AIRBNB, VRBO, etc.). Online hotel reservation businesses must answer “yes” if they are collecting state sales tax on behalf of their host listings. 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. Answer “no” to this question if you utilize an online reservation system but collect state sales tax directly from your customers.

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 which may be used for sleeping and is included as part of the rental charge to the guest. This would include any common areas that has furniture that can be used as a bed. If all of the room rentals for the reporting period occurred at an establishment that has 10 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 9 or less 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 10 or more sleeping rooms as well as establishments with 9 or less 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 10 or more rooms are subject to 2.45 percent Louisiana state sales tax and the Domed Stadium tax. Establishments with 9 or less rooms are subject to 4.45 percent 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 10 or more rooms are subject to 2.45 percent Louisiana state sales tax, Domed Stadium tax and NOEHA tax. Establishments with 9 or less rooms are subject to 4.45 percent Louisiana state sales tax only.

Line 1 – Gross room rental receipts – This is 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 – Subtract the exempt room rentals (Line 2) from the gross room rental receipts (Line 1). This is 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 10 or more sleeping rooms and the state sales tax on room rentals at establishments with 9 or less 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 Marketers

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, or purchased or imported into the state for resale in coin-operated vending machines. 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 3, Column A only – The gross receipts billed for the lease or rental of tangible personal property, as well as the gross receipts from taxable services defined in the statutes, should be included on this line. Refer to the Sales Tax Law and Regulations for details showing services that are taxable and leases or rentals that are taxable. **Do not include amounts collected from the rental of hotel/motel rooms.**

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

Line 5, Column A only – Enter the total amount of any exempt sales of tangible personal property, leases, rentals and services. **Do not include amounts exempted from the rental of hotel/motel rooms.**

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 and leases, rentals and services included in Lines 1, 2 and 3 of Column A only.

Line 7, Column A only – Tax amount: Multiply the amount on Line 4 by 4.45 percent (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 2 percent of the tax amount due. The Ernest N. Morial New Orleans Exhibition Hall Authority vendor's compensation rate is 1 percent of the tax amount due. 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 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 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent 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 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 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 and Assistance Fund.

Line 16, Column E – Additional donation to 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. If paying by EFT, be sure to use tax code 04121.