LOUISIANA DEPARTMENT of REVENUE

Statewide 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, unless otherwise provided. Returns are due on or before the 20th day of the month following the close of the period in which the tax becomes due. If the due date falls on a weekend or holiday, the return is due on the first business day after the due date and becomes delinquent on the first 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. 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. 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.
6. 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 – Enter the total gross receipts from the rental of hotel/motel rooms to transient guests, as defined by Louisiana Revised Statute 47:301(6).

Line 2 – Enter the total of room rental receipts billed to, and paid directly by agencies, branches or instrumentalities of the U.S. Government, State of Louisiana, or any political subdivision of Louisiana

Line 3 – Subtract Line 2 from Line 1.

Line 4 – "Gross sales" as used here means the total sale price for each individual item or article of tangible personal property with no reduction for any purpose.

Line 5 – 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 6(a) - The gross receipts billed for the lease or rental of tangible personal property.

Line 6(b) - The gross receipts from taxable services as defined in LA R.S. 47:301(14).

Line 6 - Add Lines 6(a) and 6(b).

Line 7 – Add Lines 3, 4, 5, and 6.

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Line 8 – Use the worksheet below to determine the amount to be entered on Line 8.

Exempt Sales, Leases, Rentals, and Services			
8a	Enter the total gross receipts for tax-exempt sales, leases, and rentals (other than room rentals) of tangible personal property, and tax-exempt services billed to and paid directly by a federal, state, or local government agency. (Do not include such transactions paid by governmental employees.)		
8b	Enter the total gross receipts for sales of prepaid telephone calling cards included on Line 4.		
8c	Multiply Line 8b by 22.472%	**X 0.22472**	
8d	Add Lines 8a and 8c. Enter this amount on Line 8 of the return.		

Line 9 – Subtract Line 8 from Line 7.

Line 10 – Multiply amount on Line 9 by 4.45%.

Line 11 – In cases where the total amount of Louisiana sales or use taxes collected by use of tax-bracket tables exceeds the amount shown on Line 10, any such excess must be remitted to the Louisiana Department of Revenue.

Line 12 – Add Line 10 plus Line 11.

Line 13A – To compute vendor's compensation, multiply the amount shown on Line 12 by the vendor's compensation rate of 0.944%. 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. The 0.944% rate is the mathematical equivalent of 4 cents out of 4.45 cents (4/4.45) of the 1.05% vendor's compensation. 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 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 13B – Taxpayers may donate all or any portion of the vendor's compensation listed on Line 13A to The Louisiana Military Family Assistance Fund. Line 13B cannot exceed Line 13A.

Line 13C – 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.

Line 14 – Subtract Line 13C from Line 12.

Line 15 – 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 on Line 14 must be entered on Line 15.

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 16 – 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 14) 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 16.

Line 17A – 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 17B – Taxpayers may make an additional donation to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This payment is in addition to the donation of vendor's compensation indicated on Line 13B.

Line 17C – Total remittance: Add Lines 17A and 17B. This is the total amount due to the State of Louisiana. Submit payment for this amount with the return. If paying by EFT, be sure to use tax code 04141.