For questions about this form, please contact:
Louisiana Department of Revenue
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LOUISIANA DEPARTMENT of REVENUE

Online Hotel Forums Statewide Hotel/Motel Return Instructions

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, 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. All persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of "hotel" under 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. Electronic filing and payment are required by 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 in the rental charge to the transient guest.
6. 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.
7. Paid Preparer: 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. If you answered “no” to this question, please refer to Form R-1029HMEi, *Statewide Hotel/Motel Sales Tax Return Instructions*.

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.

Parish and Local Taxing Jurisdiction Schedule

Parish Location – Select the parish or local taxing jurisdiction in which the hotel/motel is located from the list of parishes and local taxing jurisdictions found in the drop down box. To determine the correct jurisdiction, you may use the City to Parish Index which can be found at www.lataonline.org or the Louisiana Zip Codes search feature found at *http://Louisiana.hometownlocator.com/zip-codes*. The United States Postal Service also has a zip code lookup which can be found at *https://tools.usps.com/zip-code-lookup.htm*. The zip codes for the taxing jurisdictions for Calcasieu parish can be found in the table at the end of these instructions.

Column 1: Gross Room Rentals – Enter the total gross receipts from the rental of hotel/motel rooms to transient guests, as defined by La. R.S. 47:301(6).

Column 2: Exempt Room Rentals – 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. Do not include room rentals paid by governmental employees.

Column 3: Net Room Receipts – Subtract exempt rentals to government agencies from gross room rentals (Column 1 minus Column 2).

Column 4: Tax Due – Multiply net room receipts column by 5%. This is the tax due amount for each jurisdiction.

Column 5: 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 the net tax due column, any such excess must be remitted to the Louisiana Department of Revenue. DO NOT INCLUDE LOCAL TAX IN THIS COLUMN.

Column 8: Total Tax Due – Add the tax due column and excess tax collected column together. This is the total state tax due on room rental receipts.

Statewide Hotel/Motel Summary Schedule

Line 1 – “Gross sales” 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.

Line 2 – 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 – Enter gross receipts billed for the lease and rental of tangible personal property. **Do not include amounts collected from the rental of hotel/motel rooms.**

Line 3b – Beginning January 1, 2025, enter the gross receipts from services (other than room rentals) as 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-1029E, *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 – 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 – Add Lines 3a, 3b, and 3c.

Line 4 – Total: Add Lines 1, 2, and 3.

Line 5 – 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 – Amount Taxable: Subtract Line 5 from Line 4.

Line 7 – Multiply the amount on Line 6 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 taxable leases, rentals, taxable services, and digital products.

Line 8 – 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 – Tax Due on Room Rentals: This is the sum of the total tax due column for all parishes and local taxing jurisdictions reported on the Parish and Local Taxing Jurisdiction Schedule.

Line 10 – Total Tax Due: Add Lines 7, 8, and 9 together. This is the total state sales tax due for the reporting period.

Line 11a – To compute vendor's compensation, multiply the amount on Line 10 (Total Tax Due) by the vendor's compensation rate of 0.84%. 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 11b – Taxpayers may donate all or any portion of the vendor's compensation listed on Line 11a to The Louisiana Military Family Assistance Fund. Line 11b cannot exceed Line 11a.

Line 11c – 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 12 – Subtract Line 11 from Line 10. This is the Net Tax Due.

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% 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 – 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 and enter on Line 14.

Line 15a – 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 15b – 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.

Line 15c – Total Remittance: Add Lines 15a and 15b. This is the total amount due to the State of Louisiana. Submit payment for this amount with the return. **Note: If paying by EFT - ACH credit, be sure to use tax code 04141.**

Calcasieu Parish Zip Codes	
Wards 1, 2, & 8	70611, 70646, 70647
Ward 3	70601, 70605, 70607, 70609, 70611, 70615, 70629
Wards 4, 5, 6, & 7	70633, 70661, 70663, 70665, 70668, 70669