LOUISIANA
DEPARTMENT *of* REVENUE

Online Hotel Forums
Statewide Hotel/Motel 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, 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. Louisiana Administrative Code 61:III.1513-1523 requires the electronic filing for certain taxes that are dedicated and require distribution to specific state and local funds. The sales tax return for state tax collected on hotel room rentals is one of the returns that is required to be filed electronically. This return may be filed using the Louisiana Department of Revenue's Taxpayer Access Point (LaTAP) system. These instructions are for use in filing the statewide hotel/motel return using the LaTAP system.
4. Louisiana Revised Statue 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 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 in 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. 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 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 lisitings. 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 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).

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Column 2: Exempt rentals to government agencies – 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 - Column 2).

Column 4: Tax due – Multiply net room receipts column by 4.45%. 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 Rental Summary

Line 1 – "Gross sales" as used here 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, 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 – 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 – Total: Add Lines 1, 2 and 3.

Line 5 – Subtract any exempt sales, leases, rentals or services that are included in Lines 1, 2 or 3. DO NOT INCLUDE EXEMPT ROOM RENTALS IN THIS AMOUNT.

Line 6 – Amount taxable – Subtract Line 5 from Line 4.

Line 7 – Multiply the amount on Line 6 by 4.45% (state sales tax rate) and enter on Line 6. 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 and services.

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 Rental Locations 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 0.944%. 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 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 – 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.

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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 11C 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 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 – 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 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 and 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. If paying by EFT, 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