



Hotel/Motel Room Rental Taxation

What is a hotel?

R.S. 47:301(6)(a) defines a hotel as an establishment engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests.

The hotel must have 6 or more sleeping rooms to qualify as a hotel under the state sales tax definition.

Exclusions

- (1) rooms rentals at camp and retreat facilities owned by nonprofit organizations
- (2) room rentals at certain homeless shelters where the room rent is less than \$20 a day.

Bed & Breakfast Establishments

Not required to collect state sales tax on room rentals if the bed and breakfast has less than 6 rooms available for rent.

Campgrounds

Does not qualify as a hotel because it does not provide sleeping rooms, cottages or cabins. Campgrounds only have occupancy tax if they have stationary rooms.

Does have to collect state sales tax if they are providing parking spaces to vehicles.

Tax Rate

- R.S. 47:302 = 2.0%
- R.S. 47:321 = 1.0%
- R.S. 47:331 = .97%
- R.S. 51:1286 = .03%

Total State Tax Rate = 4.0%

Hotel/Motel Dedications

- 3.97% of state tax collected on hotel room rentals may be dedicated to parish funds
- Legislation must be passed in order for the monies to be put into dedicated parish funds
- Legislation varies from parish to parish

Example

Vermilion Parish Dedications

R.S. 47:302.23

R.S. 47:302.23

A. The avails of the tax imposed by this Chapter for the sale of services as defined by R.S. 47:301(14)(a) in Vermilion Parish under the provisions of R.S. 47:302(C) shall be credited to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of Louisiana, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "Vermilion Parish Visitor Enterprise Fund".

Example

Vermillion Parish Dedications

R.S. 47:302.23

B.(1) **The monies in the Vermilion Parish Visitor Enterprise Fund shall be subject to annual appropriation by the legislature** and shall be allocated to the Acadian Heritage and Cultural Foundation, Inc., city of Kaplan for the Kaplan Museum, the Gueydan Museum, Le Bayou Legendire Cultural Center, Les Chrétien's, Inc., Acadian Centre Acadien, Inc., the Abbeville Cultural and Historical Alliance, the city of Abbeville for the Sam Guarino & Son Blacksmith Shop Museum, and the Louisiana Military Hall of Fame and Museum, and to the village of Maurice for the Maurice Historical Preservation Society such that each entity receives an equal share of the monies. Monies shall be allocated only to a public or quasi-public entity of the state of Louisiana. For the purposes of this Section, "quasi-public entity" shall mean an entity that is recognized as a tax-exempt organization under the provisions of the Internal Revenue Code. In addition, quasi-public entities shall demonstrate that the entity is in good standing with the Louisiana secretary of state; public entities shall demonstrate compliance with audit requirements provided by law. In the event that any entity above ceases to exist, any unexpended and unencumbered monies allocated to that entity shall be distributed equally among the remaining entities.

Example
Vermillion Parish Dedications
R.S. 47:302.22

- (2) All unexpended and unencumbered monies in the fund shall remain in the fund. The monies in the fund shall be invested by the treasurer in the same manner as the monies in the state general fund, and all interest earned shall be deposited in the state general fund.

Example
Vermillion Parish Dedications
R.S. 47:322.31

The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S. 47:301(14)(a) in Vermilion Parish under the provisions of R.S. 47:321(C) and 322, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into the Vermilion Parish Visitor Enterprise Fund as provided in and subject to the provisions of R.S. 47:302.23

Example
Vermillion Parish Dedications
R.S. 47:332.11

The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S. 47:301(14)(a) in the parish of Vermilion under the provisions of R.S. 47:331(C) and 332 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which becomes due and payable within any fiscal year, the treasurer shall pay the remainder of such monies into the Vermilion Parish Visitor Enterprise Fund. The monies in the Vermilion Parish Visitor Enterprise Fund shall be used in accordance with the provisions of R.S. 47:302.23.

Summary

Vermilion Parish Visitor Enterprise Fund receives proceeds from:

R.S. 47:302	2%
R.S. 47:321	1%
<u>R.S. 47:331</u>	<u>.97%</u>
Total:	3.97%

Money Trail

- Hotel room rented and tax paid by guest
- State sales tax collected from guest and remitted to LDR by hotel
- LDR allocates monies collected to various parish funds
- LDR notifies Treasurer's Office of amounts in each fund
- Treasurer's Office disburses monies to parish funds

Example:

- Jan. collections due Feb. 20
- Revenue closes books Feb. 28 (end of month)
- Funds are transferred from Revenue to the Treasury's Office within 3 days
- Jan. collections reported by Revenue on March 15 (within two weeks of closing month end books).

Reporting

Monthly: Statement of Net Collections and
Distributions

Annually: Annual Report

www.revenue.louisiana.gov/Publications

Statement of Net Collections and Distributions

ACADIA PARISH VISITOR ENT. FUND	6,726
ALEX/PINEVILLE EXHIB HALL FUND	18,207
ALLEN PARISH CAPITAL IMPROV FUND	15,931
ASCENSION PARISH VISITOR ENT FUND	89,755
AVOYELLES PARISH ENTERPRISE FUND	10,983
BEAUREGARD PARISH COMM IMPROV FUND	10,092
BIENVILLE PAR TOUR & ECON	2,318
BOSSIER CITY CIVIC CENTER	131,302
CALCASIEU HIGHER LEARNING	180,526
CALCASIEU RIVER EAST WARDS	-
CALCASIEU RIVER WEST WARDS	98,633
CALCASIEU VISITOR ENT EAST WARD	-
CALDWELL PARISH ECON DEV FUND	15
CAMERON PARISH TOURISM DEV FUND	1,846
CLAIBORNE/HOMER ECON DEV FUND	1,351
CLAIBORNE PARISH TOURISM & ECON DEV.	264

State Hotel/Motel Tax Collections

For Fiscal Year Ending June 30, 2013

Tax/Fee Type	Total
Acadia Parish Visitor Enterprise Fund	\$ 110,807.18
Allen Parish Capital Improvement Fund	195,894.95
Ascension Parish Visitor Enterprise Fund	849,954.74
Avoyelles Parish Visitor Enterprise Fund	116,144.48
Beauregard Parish Community Improvement Fund	133,425.51
Bienville Parish Tour & Economic Development Fund	20,837.64
Bossier Parish Civic Center Fund	1,416,924.84
Caddo S'port Riverfront & Convention Center Fund	2,049,191.15
Caddo S'port-Bossier City Visitor Enterprise Fund	499,440.62
Calcasieu East of River Visitor (Ward 1, 2 & 8)	842,737.34
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00
Calcasieu East of River Lake Charles Civic Center	781,240.70
Calcasieu West of River Community Center Fund (W 4,5,6&7)	948,985.34
Caldwell Parish Economic Development Fund	130.11
Cameron Parish Tourist Development Fund	21,210.57
Claiborne Parish Tourism	735.15
Claiborne Parish Town of Homer Econ. Development Fund	15,919.58
Concordia Parish Economic Development Fund	94,133.98
DeSoto Parish Visitor Enterprise Fund	182,858.79
EBRP Baker Economic Development	45,057.55
EBR Parish Riverside Centroplex Fund	1,238,587.11
EBR Parish Community Improvement Fund	2,553,788.38
EBR Parish Enhancement Fund	1,276,894.19
East Carroll Parish Visitor Enterprise Fund	12,370.61
East Feliciana Parish Tourist Commission Fund	2,199.39
Evangeline Parish Visitor Enterprise	39,367.94
Franklin Parish Visitor Enterprise Fund	35,877.51
Iberia Parish Tourist Comm Fund	473,897.67
Iberville Parish Visitor Enterprise Fund	112,949.27
Jackson Parish Economic Develop & Tour Fund	20,343.14
Jefferson Davis Parish Visitor Enterprise Fund	132,534.56
Lafayette Parish Visitor Enterprise Fund	2,930,810.21
Lafourche Parish Enterprise Fund	250,883.64
Lafourche Retarded Citizens, Training & Dev	247,120.07
LaSalle Parish Economic Development Fund	19,498.93
Lincoln Parish Visitor Enterprise Fund	208,844.58
Lincoln Parish Municipalities Fund	205,711.82
Livingston Parish Tourism Improvement Fund	345,810.49
Madison Parish Visitor Enterprise Fund	53,069.91
Morehouse Parish Visitor Enterprise Fund	35,076.65
Morehouse Parish Bastrop Municipal Center Fund	34,550.65

Tax/Fee Type	Total
Natchitoches Parish Historic Development Fund	\$ 279,381.33
Natchitoches Parish Visitor Enterprise Fund	94,067.89
Ouachita Parish Visitor Enterprise Fund	1,342,385.97
Plaquemines Parish Visitor Enterprise Fund	238,210.21
Point Coupee Parish Visitor Enterprise Fund	27,392.76
Rapides Parish Coliseum	73,477.04
Rapides Parish Economic Development Fund	367,383.35
Rapides Alex/Pineville Area Tourism Fund	220,429.92
Rapides Alex/Pineville Exhibition Hall	250,318.06
Rapides City of Pineville Economic Development Fund	220,429.92
Red River Visitor Enterprise Fund	32,967.32
Richland Parish Visitor Enterprise Fund	100,977.73
Sabine Parish Tourism Improvement Fund	161,549.98
St Bernard Parish Visitor Enterprise Fund	138,129.90
St Charles Parish Visitor Enterprise Fund	276,162.72
St Charles Parish River Parish Conv, Tour & Visitor Fund	92,984.10
St Helena Parish Tourist Community Fund	0.00
St James Parish Enterprise Fund	21,016.99
St James Parish River Parish Conv, Tour & Visitor Fund	7,076.45
St John the Baptist Parish Convention Facility Fund	309,287.54
St John the Baptist River Parish Conv, Tour & Visitor Fund	104,137.08
St Landry Parish Tourist Community Fund	184,452.61
St Landry Parish City Hall Market Fund	187,262.11
St Martin Parish Enterprise Fund	164,646.55
St Mary Parish Visitor Enterprise Fund	666,331.63
St Tammany Parish Tourist Comm Fund	1,831,779.82
Tangipahoa Parish Tourist Comm Fund	503,706.54
Tangipahoa Parish Economic Development Fund	169,598.37
Tensas Parish Visitor Enterprise Fund	1,243.76
Terrebonne Parish Houma Tourist Fund	574,914.84
Terrebonne Parish Visitor Enterprise Fund	566,290.65
Union Parish Visitor Enterprise Fund	24,521.71
Vermilion Parish Visitor Enterprise Fund	114,623.24
Vernon Parish Community Improvement Fund	423,391.22
Washington Parish Tourist Community Fund	45,173.73
Washington Parish Econ. Development & Tour Visitor Fund	15,209.93
Webster Parish Conv & Visitor Bureau Fund	141,276.73
West Baton Rouge Parish Visitor Enterprise Fund	508,702.41
West Carroll Parish Visitor Enterprise Fund	22,926.68
West Feliciana Parish St Francisville Economic Dev Fund	185,751.15
Winn Parish Tourism Fund	57,350.45
TOTALS	\$29,302,737.33

For a good look at history and to find payments:

- Go to <https://wwwcfprd.doa.louisiana.gov/vendsearch/index2.cfm>
- Search your tax ID number

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