

Members of LACVB:

It is important that you answer these questions as soon as possible because we need to update this confidential information by Monday.

Do you tax your bed & breakfasts? What is your threshold for taxing b&bs? (# of rooms)

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|-----|------------------|-----|---|
| 1. | St. Mary | Yes | 4 rooms |
| 2. | St. Bernard | Yes | no distinction |
| 3. | East Baton Rouge | Yes | state issue- 5 rooms |
| 4. | Vermilion | Yes | doesn't matter (2% occupancy) |
| 5. | Tangipahoa | Yes | 3 rooms |
| 6. | Jeff Davis | No | No B&Bs |
| 7. | Lafayette | Yes | B&Bs pay 4% no matter # of rooms/ if less than 6 rooms, no parish tax |
| 8. | St. Landry | Yes | 2 or more rooms |
| 9. | Webster | No | No B&B with more than 2 rooms (understand they must have 4 or more) |
| 10. | Iberia | Yes | 2 or more rooms |
| 11. | Sabine | Yes | 2 or more rooms (have 30 with 1 unit that pay voluntarily to be included on website) |
| 12. | Calcasieu | Yes | 2 rooms (only have 2 b&bs) |
| 13. | St. Tammany | Yes | anything with 2 or more rooms or sites (cabins, cottages) |
| 14. | Ouachita | Yes | if advertised as b&b, they pay occupancy tax- the one they have has 5 rooms |
| 15. | West Feliciana | Yes | B&Bs pay same occupancy tax as hotels 3% starting at 1 room (not state sales tax unless 6+ rooms) |
| 16. | New Orleans | Yes | 3 rooms and up |
| 17. | St. Martin | Yes | 2 or more beds (school board is tax collector for all parish entities) |
| 18. | Terrebonne | Yes | 2 rooms |
| 19. | Rapides | Yes | 6 or more rooms (1 room- no sales or hotel tax; 2-5 rooms- no sales only hotel tax, 6 or more- collects both) |
| 20. | Bossier | Yes | 2 or more rooms |
| 21. | Lafourche | Yes | 1 or more rooms (changed by legislature and adopted by parish council years ago) |
| 22. | Union | No | do not tax b&bs (understand they have to have more than 2 rooms- please advise if otherwise) |