

Lafourche Parish School Board Sales & Use Tax Department
702 E. 7th Street – P.O. Box 997 – Thibodaux, LA 70302-0997
Telephone (985) 446-4023 Fax (985) 446-4027

**TO: HOTEL, MOTEL, BED AND BREAKFAST AND CAMPGROUND OPERATIONS DOING
BUSINESS IN LAFOURCHE PARISH**

The Lafourche Parish Council, as the governing authority of the Parish, levied a tax of two (2%) per cent, effective November 1, 1982, on the rent or fee charged for the occupancy of hotel rooms, motel rooms, cabins, bed and breakfast rooms, and overnight camping facilities located within the Parish of Lafourche. In July, 1992, the tax was increased to three (3%) per cent by a legislative act. Proceeds of the tax will be used by the Lafourche Parish Tourist Commission for the purpose of attracting conventions and tourists into Lafourche Parish.

The ordinance, #1411 Section 4 defines the word "hotel" as used, " shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight facilities intended or designed for dwelling, lodging or sleeping purposes to transient guests where such establishments consist of ONE OR MORE GUEST ROOMS. The tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room, and shall be paid at the time the rent or fee of occupancy is paid."

Effective **December 6, 2005 under the 2005 First Extraordinary Legislative Session, Act 60, HB 115**, the tax shall ALSO apply to the rent for lodging rented to the same occupant for a period of THIRTY (30) or more calendar days, or those rooms rented on an annual contract basis for consecutive days or inconsecutive days. This is the same for campgrounds and R.V. parks.

Every person owning, operating, managing or controlling any HOTEL, MOTEL, OR OVER-NIGHT SLEEPING/CAMPING FACILITY which falls under the definition of this ordinance shall collect the three (3%) per cent tax imposed herein and shall remit same to the Lafourche Parish School Board Sales and Use Tax Department on or before the 20th day of each month for the preceding month's receipts. Every person collecting said tax shall pay the tax due on such occupancies at the time designated and any person failing to pay same, as required herein, shall be assessed five (5%) per cent or such amount due as additional penalty; provided, however, that said penalty shall never be less that \$10.00 or exceed twenty-five (25%) of the tax due.

Delinquent taxes shall draw interest at the rate of one (1%) per cent per month on the unpaid balance, beginning 60 days from the due date. In case the collection is turned over to an attorney, fees shall be assessed in the amount of 25% of the total of principal, interest and penalties.

The Lafourche Parish School Board Sales and Use Tax Department will be the collecting agency for this tax. A separate report will be required to be filed each month, in addition to the regular sales tax return filed for each month. All operators offering at least six (6) rooms or campsites at one location will also be required to register and file a regular sales tax return. The tourist tax will be enforced in the same manner and procedure as the sales and use tax law. One check for both reports will be accepted, for your convenience, but separate returns will be required.

Please return one copy of the Hotel/Motel application (and if applicable, the Regular Sales/Use Tax Application) to the Sales and Use Tax Department, P.O. Box 997, Thibodaux, LA 70302. If you have any questions, call the Sales Tax Department at (985) 446-4023 in Thibodaux, LA.