



**Revenue Information Bulletin
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Sales Tax**

Act Exempts Certain Homeless Shelters from Sales Tax Collection

[Act 456 of the 2009 Regular Session of the Legislature](#), effective July 1, 2009, provides that certain temporary lodging facilities operated by nonprofit organizations for the housing of homeless transient persons shall not be considered “hotels” for purposes of liability for state and local sales tax collection.

Act 456 adds La. [R.S. 47:301\(6\)\(c\)](#) to the definition of the term “hotel” for sales tax purposes to provide that a hotel does not include temporary lodging facilities operated by nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code if the facility is devoted exclusively to the temporary housing, for periods no longer than 30 days, of homeless transient persons whom the organization determines to be financially incapable of paying for lodging at a regular hotel and the nonprofit organization charges the homeless transient person no more than \$20 per day.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue’s Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary

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