

# BOSSIER CITY — PARISH



## Sales and Use Tax Division



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### Certificate of Governmental Exemption from Payment of Hotel Occupancy Taxes and Hotel Sales Taxes

For use by employees of the government of the United States and the State of Louisiana and its political subdivisions in documenting eligibility for exemption from the payment of local occupancy and sales taxes on hotel lodging charges that are directly reimbursable by their government employers

This certifies that \_\_\_\_\_  
Name and title of employee

is an employee of \_\_\_\_\_  
Name of government employer

whose address and telephone number are \_\_\_\_\_  
Street

\_\_\_\_\_  
City, State, ZIP Telephone

and that the lodging charges incurred by the employee at the \_\_\_\_\_  
Name of hotel

during the period \_\_\_\_\_  
Date of employee's stay

are necessitated by the employee's conduct of the official business of this government agency. The employee's lodging expenses are required to be accounted for to the government agency employer and are reimbursable by the employer to the employee in the actual amount incurred. This government agency, therefore, claims exemption from the payment of occupancy taxes and sales taxes on the charges for the occupancy of the employee's hotel room.

\_\_\_\_\_  
Name and title of employee Signature Date

\_\_\_\_\_  
Name and title of employer representative directing travel Signature Date

This form is usable only in documenting eligibility for exemption from the payment of local occupancy tax and sales tax on charges for room occupancy. The local sales tax must be paid on other taxable purchases from the hotel, including meals, laundry, dry cleaning and vehicle parking. When this form bears the signature of only the government employee, the form must be accompanied by a copy of the employee's written travel orders, in which the government employer directs a stay at the specific hotel accepting the form, or alternatively, at any hotel within a narrowly defied geographic area. The hotel must retain this certificate with a photocopy of the travel orders to document the exemption.

## HOTEL MOTEL EXEMPTIONS APPLICABLE TO BOSSIER CITY SALES TAX AND OCCUPANCY TAX AND BOSSIER PARISH SALES TAX

### ▪ **Hotel Motel Sales Tax**

- Furnishing hotel rooms and overnight camping facilities are taxable services R.S. 47:301(14): "Hotel" or "tourist camp" means any establishment engaged in the business of furnishing:
  - 6 or more sleeping rooms, cottages, and cabins to transient guests
- Guests paying for rooms on a monthly basis and residing for 60 or more consecutive days are considered permanent guest and sales tax is inapplicable. (i.e. guests are obligated to occupy and pay for the room for minimum of 2 months) and:
  - The sales tax paid during this period is not refundable.
- No exemptions are allowed for religious groups
- Rooms billed and paid directly by Federal, State of Louisiana and their political subdivisions are not taxable. (See Form BC-1376)
- Rooms not paid directly by, but reimbursed under accountable employer expense plans are considered directly paid only if:
  - Forms LA DOR R-1376 and BC-1376 are signed by the government employee and either:
    1. the government travel orders are attached as substantiation or
    2. if no travel orders are attached the form must be signed by the government employer representative directing the travel.

### ▪ **Hotel Motel Occupancy Tax**

- Shall not apply to rooms (or overnight camping facilities):
  1. rented to the same occupant for 15 or more consecutive days or
  2. rented on an annual contract basis for consecutive or nonconsecutive days
    - Occupancy tax paid during the first 15 days is not refundable
      - Unless the reservation is booked in advance
  3. rented as meeting rooms
  4. provided on a complimentary basis
- No exemptions are allowed for religious groups
- Rooms billed and paid directly by Federal, State of Louisiana and their political subdivisions are not taxable. (See Form BC-1376)
- Rooms not paid directly by, but reimbursed under accountable employer expense plans are considered directly paid only if:
  - Forms LA DOR R-1376 and BC-1376 are signed by the government employee and either:
    1. the government travel orders are attached as substantiation or
    2. if no travel orders are attached the form must be signed by the government employer representative directing the travel.