

P.O. Box 368
Lutcher, LA 70071-0368
Neshelle S. Nogess, Director



Phone: (225) 258-4500, ext. 4551
Fax: (225) 258-8105
Email: salestax@sjpsb.org

Sales & Use Tax Department

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NOTIFICATION OF HOTEL MOTEL OCCUPANCY TAX RATE CHANGE & COLLECTION

EFFECTIVE JANUARY 1, 2021

On August 20, 2020, the River Parishes Tourist Commission passed Ordinance Number 20-01 which levies a four percent (4%) hotel / motel occupancy tax in within the River Parishes Convention, Tourist and Visitors District established in Louisiana Revised Statutes 33:4574.12 (River Parishes Convention, Tourist, and Visitors District; Commission).

The word “hotel / motel” as defined by Louisiana Revised Statutes 33:4574.12(D)(1)(b) shall mean and includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at any of the following:

- (i) A single business location.
- (ii) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.
- (iii) For purposes of this Chapter, hotel shall not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis.

EFFECTIVE JANUARY 1, 2021, OCCUPANCY TAX IN ST. JAMES PARISH WILL INCREASE FROM CURRENT RATE OF TWO PERCENT (2%) TO FOUR PERCENT (4%) and the St. James Parish School Board Sales & Use Tax Department through its continued intergovernmental agreement with the River Parishes Tourist Commission shall collect the occupancy tax. Please note that the occupancy tax is **SEPARATE AND APART** from the local sales and use tax imposed by the ordinances of the governmental taxing jurisdictions of St. James Parish that includes the St. James Parish School Board (2.5%), St. James Parish Council (1%), the Incorporated Town of Gramercy (1.5%) and the Incorporated Town of Lutcher (2%).

You may register your business and file the sales / use tax and hotel /motel occupancy tax returns online at either of the following websites: https://parishe-file.revenue.louisiana.gov/default_1.aspx or https://secure.salestaxonline.com/default_sto.aspx .

If you have any further questions regarding this notification, please do not hesitate to contact our office.

Sincerely,

Neshelle S. Nogess
Administrative Director of Revenue & Taxation