

# LOUISIANA

DEPARTMENT of REVENUE

## New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return

### Instructions

#### General Information

This form is to be used for reporting New Orleans Exhibition Hall Authority Hotel Room Paid Occupancy Tax and Food and Beverage Tax levied in LA R.S. 33:4710.23 (A) and (B), and LA R.S. 33:4710.24 (C) as authorized by Act 172 of the 2019 Regular Session of the Louisiana Legislature.

All hotels and food service establishments, which are subject to the taxes imposed by resolution of the Board of Commissioners of the New Orleans Exhibition Hall Authority, as authorized by Act 172 of 2019, are required to file this tax return monthly. Returns and remittances are due on or before the

20th day of the month following the end of the month being reported. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Corrections or changes in the name and address information should be made online through the Louisiana Department of Revenue website ([www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)) or through your third party vendor software.

In accordance with the Louisiana Administrative Code 61:III.1519, dealers who collect the New Orleans Exhibition

Hall Authority additional room occupancy tax or the food/beverage tax are required to file Form R-1325, *New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return*, electronically using the Department's Louisiana Taxpayer Access Point (LaTAP) system (<https://ldrtap.rev.louisiana.gov/>). Mandatory EFT filers must electronically transmit the remittance in accordance with the Louisiana Department of Revenue regulations.

All amounts on the return must be rounded to the nearest dollar.

#### Instructions

**Line 1** – Report the number of occupied rooms/nights you billed to transient guests during the month, regardless of when payment was received. Do not include rooms billed to any tax-exempt state or federal agency, or to persons who claim exemption with an identification card issued by the U. S. Department of State, Office of Foreign Missions. Do not include rooms billed to permanent guests, defined as persons who engage the lodging for at least two consecutive months and pay for their lodging on a monthly basis.

**Line 2** – Enter the appropriate tax rate per room/night, depending upon the total number of rooms contained at this location:

- 10 to 299 room capacity – \$.50
- 300 to 999 room capacity – \$1.00
- 1,000 or more room capacity – \$2.00

**Line 3** – Self-explanatory.

**Line 4** – Enter your total food/beverage sales for the month. **You must report food/beverage sales on Line 4 even if the NOEHA rate is 0%.** This line includes all sales of food and beverages that were sold or served in Orleans Parish, or at any airport or air transportation facility owned by the City of New Orleans. Do not include food and beverages that were sold for preparation and consumption in the home, or foods/

beverages that were paid for with USDA food coupons or WIC vouchers.

**Line 5** – If your total food/beverage sales for the previous calendar year were at least \$200,000, but less than \$499,999, your sales are subject to a one-half percent (.005) food/beverage tax during this year. If your total food/beverage sales for the previous calendar year were \$500,000 or more, your sales are subject to a three-fourths percent (.0075) food/beverage tax during this year. Multiply Line 4 by the appropriate rate and enter here. If your sales of food/beverages were less than \$200,000 or you have been notified your NOEHA rate is 0%, multiply Line 4 by 0% and enter amount on Line 5. You must report food/beverage sales on Line 4 even if the NOEHA rate is 0%.

**Line 6** – Report the excess tax that may have resulted through error, or through rounding-off the tax collected on each sale, if it is in excess of the one-half percent or three-fourths percent of taxable sales.

**Line 7** – Self-explanatory.

**Line 8** – Self-explanatory.

**Line 9** – Self-explanatory.

**Line 10** – Self-explanatory.

**Line 11** – The return and remittance become delinquent on the 21st day of the month following the month being

reported. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. Refer to Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*, for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 12** – If the return and/or remittance is delinquent, a penalty must be reported on this line. The penalty amount is five percent of the tax due on Line 10 for each 30 days, or fraction thereof of delinquency, not to exceed twenty-five percent. Delinquency days begin on the 21st day of the month following the month being reported.

If the return or remittance is late	The delinquent penalty rate is
1 – 30 days	5%
31 – 60 days	10%
61 – 90 days	15%
91 – 120 days	20%
121 or more days	25%

**Line 13** – Add Lines 10, 11, and 12. Pay this amount. Please do not consolidate with any other tax remittances. Make payment to Department of Revenue. **Do not send cash.** If paying by EFT, be sure to use tax code 04131.