CHANGE REQUEST

Request Date:	8/18/25
Request Number	LARS25-01-E022
Client Name:	Remote Sellers Commission
Billing Address	
Project Name:	Louisiana Remote Sellers (LARS)
Request Title:	Occupancy Tax Module

Overview:

The Remote Sellers Commission would like to have the Remote Sellers Portal and System of Record (SOR) updated to include collection and administration of local Occupancy Tax for large marketplace facilitators (platforms) that provide sleeping accommodations and meet the threshold defined for remote sellers. This includes

- Adding new online tax form for collecting local Occupancy Tax, allowing for a limited number of deductions, which are to be defined
- Adding/updating tax return import format to allow taxpayers to upload tax filings for multiple jurisdictions
- Updating Return Setup to accommodate the new tax type and tax form
- Updating Filing History to display and filter for the new tax type and tax form
- Adding a new module to the SOR to house functionality for Occupancy Tax, mirroring existing functionality for Sales Tax (Returns, batches, Refunds, Amended sections)
- Updating Accounts, Compliance, and Administration sections to display and filter for the new tax type where appropriate
- Providing up to 10 reports for Occupancy Tax, using existing Sales Tax reports as guidance.

Exclusions/Limitations

Remote Sellers portal will not be used by individual short-term rental property owners or hotels for reporting and paying Occupancy Tax. The functionality is intended for marketplace facilitators that meet threshold requirements to qualify as remote sellers. Those who do not qualify as remote sellers will use other systems such as www.salestaxonline.com or Parish e-File file and pay Occupancy Tax.

Statutes

The legislation to allow Remote Sellers administration of Occupancy Tax for platforms is HB 374, Act No. 82.

Timeline

Occupancy Tax updates to the Remote Sellers Portal and SOR should be in place to collect Jan 2026 taxes beginning February 1, 2026. RSC has requested User Acceptance Testing to start December 1, 2025, to allow ample time for testing both systems and handling defect resolution.

Design

System design will be determined by the product owner, following the look and feel of existing user interfaces for Remote Sellers Portal and SOR and industry best practices.

Cost Analysis:

Note: The cost estimate provided is based on our current understanding of the project requirements. The cost and dates provided are subject to (a) this CR being approved and signed by 09/18/2025, and (b) detailed scope discussion and final effort/cost approval by 09/23/2025. If the final requirements differ significantly from this scope, an additional change request will be required to cover all additional time and materials. Approval is required to proceed with the project prior to finalizing all requirements, in order to minimize risks to the proposed timeline. By approving this change request, the client acknowledges that additional time and materials may be required and will be presented in a subsequent change request.

Description	Schedule Impact	Cost
Implementation of Occupancy Tax in Remote Sellers SOR and Portal	892	$154,539.00
TOTAL		$154,539.00

Client Response:

Response: (check one)		Approved	
		Rejected	
Authorized Signature:			
Approval Date:			