

## **“CHAPTER 7. LODGERS TAX**

### **Section 6-7-1. Title.**

This chapter is known as the Lodgers Tax Law.

### **Section 6-7-2. Tax on lodging services; rate.**

For the privilege of engaging in the business of providing lodging services within the exterior boundaries of the Pueblo of Laguna Reservation, there is levied an excise tax at the rate of 7% of gross taxable rent.

### **Section 6-7-3. Exemptions.**

The lodgers tax shall not apply:

- A. If the person receiving lodging services (1) has been a permanent resident of the taxable premises for a period of at least thirty consecutive days; or (2) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days;
- B. If the rent paid by the person receiving lodging services is less than \$5 a day;
- C. To lodging services provided by a non-profit corporation recognized by the Internal Revenue Service as a charitable organization;
- D. To lodging services provided by clinics, hospitals or other medical facilities;
- E. To lodging services provided by convalescent homes or homes for the aged, infirm, indigent or chronically ill.
- F. If the vendor does not offer at least three rooms within or attached to a taxable premises for lodging or at least three other premises for lodging or a combination of these within the Pueblo of Laguna.

### **Section 6-7-4. Taxpayer return; payment of tax.**

- A. Every vendor of lodging services on the Reservation shall collect the lodgers tax on behalf of the Pueblo of Laguna.

- B. On or after July 1, 2015, each vendor shall be liable to the Pueblo for the tax provided herein on the rent paid for lodging.
- C. Every vendor shall file lodgers tax returns in the form prescribed by the Division on or before the 25th day of the month following the month in which it receives gross taxable rent.
- B. The return shall report the amount of gross taxable rent, the amount of all claimed exemptions, the amount of lodgers tax due, and any other information required by the Division.
- C. The return shall be accompanied by payment of the amount of lodgers tax due.

**Section 6-7-5. Taxpayer records.**

Each vendor of lodging services shall maintain adequate records of facilities subject to the lodgers tax and of all consideration received for the use thereof. The records to be maintained shall include but are not limited to: federal income tax returns, financial statements, general and subsidiary ledgers, sales journals, charts of accounts, daily summaries and reports, monthly summaries, guest registration cards, bank statements, and year-end adjusting entries. The records shall be maintained on the Reservation, or shall be made available to the Division on the Reservation at the Division's request, and shall be open to inspection by the Division during reasonable hours and shall be retained for three years.

**Section 6-7-6. Lien.**

All delinquent lodgers taxes, interest and penalties shall constitute a lien in favor of the Pueblo on the personal and real property of the vendor providing lodging services on the Reservation. The lien may be enforced as provided in Section 6-1-23 of this title.

**Section 6-7-6. Claims for refund; protests.**

Claims for refund of lodgers tax shall be governed by Section 6-1-14 of this title. Protests of lodgers tax shall be governed by Section 6-1-15 of this title."

**The Pueblo of Laguna Code, Section 6-1-2** is amended by adding the following new definitions to the Tax Administration Ordinance:

**Gross taxable rent** means the total amount of rent paid for lodging services, not including the gross receipts tax and lodgers tax paid on such rent. Rent includes all consideration received by a vendor for providing lodging services, whether paid

in money, credits, property or other consideration valued in money, but excludes the rental value of lodging services given to a customer for free.”

**Lodging Services.** The transaction of furnishing rooms or other accommodations to a vendee or customer, who, in exchange for paying a rent, uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a hotel, apartment, apartment hotel, apartment house, lodge, lodging house, motel, rooming house, motor hotel, guesthouse, bed and breakfast, guest ranch, ranch resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging for a period of less than thirty (30) consecutive days.

**Person.** A corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity.

**Rent.** The consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to lodger’s tax authorized by this Chapter, but excludes the rental value of lodging services given to a customer for free.

**Vendee.** A person to whom lodgings are furnished in the exercise of the taxable service of lodging.

**Vendor.** A person furnishing lodgings in the exercise of the taxable service of lodging.