
DIGEST

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HB 224 Original

2017 Regular Session

Moreno

Abstract: Dedicates the avails of the state sales tax collected on hotel rooms in residences in Orleans Parish to the New Orleans Quality of Life Fund.

Present law (R.S. 47:322.38) dedicates 1% of the state sales and use tax on hotel rooms in Orleans Parish into the Ernest N. Morial Convention Center Phase IV Expansion Project Fund, the New Orleans Sports Franchise Fund, and the New Orleans Area Economic Development Fund.

Present law (R.S. 47:332.10) dedicates .97% of the state sales and use tax on hotel rooms in Orleans Parish into the New Orleans Convention and Visitors Bureau Fund.

Present law (Art. VII, §47(M) of the Constitution of 1921) authorizes the Louisiana Stadium and Exposition District (LSED) to levy a hotel occupancy tax. Defines "hotels" as establishments of ten or more guest rooms. In the event the occupancy tax is levied, present law abates the 2% state sales tax on hotel fees and rentals covered by the occupancy tax.

Proposed law creates the New Orleans Quality of Life Fund as a special fund in the state treasury. Dedicates 3.97% of the state sales and use tax levied on hotel rooms in residential locations collected in Orleans Parish to the New Orleans Quality of Life Fund to be used by the city of New Orleans to improve the quality of life of its residents, including but not limited to code enforcement, law enforcement, sanitation, emergency medical services, fire protection, and street repairs and improvements.

Effective July 1, 2017.

(Adds R.S. 47:302.56, 322.49, and 332.55)