

**ACT No. 169**

2019 Regular Session

HOUSE BILL NO. 43

BY REPRESENTATIVE JIMMY HARRIS

1 AN ACT

2 To enact R.S. 47:338.220, relative to the city of New Orleans; to authorize the governing  
3 authority of the city to levy and collect an occupancy tax on short-term rentals of  
4 overnight lodging, subject to voter approval; to provide for the use of tax proceeds;  
5 and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.220 is hereby enacted to read as follows:

11 §338.220. City of New Orleans; short-term rental occupancy tax

12 A.(1) In addition to any other tax levied and collected, the governing  
13 authority of the city of New Orleans may levy and collect a tax upon the paid  
14 occupancy of short-term rentals located within the city. The occupancy tax shall not  
15 exceed six and three-quarters percent of the rent or fee charged for such occupancy.

16 (2) The term "short-term rentals" as used in this Section shall mean and  
17 include the rental of all or any portion of a residential dwelling unit for dwelling,  
18 lodging, or sleeping purposes to one party with a duration of occupancy of less than  
19 thirty consecutive days. Hotels, motels, bed and breakfasts, and other land uses  
20 explicitly defined and regulated separately from short-term rentals are not considered  
21 to be short-term rentals.

22 (3) The person who exercises or is entitled to occupancy of the short-term  
23 rental shall pay the occupancy tax at the time the rent or fee for occupancy is paid.  
24 "Person" as used in this Paragraph shall have the same definition as that contained  
25 in R.S. 47:301(8).

1           B. The governing authority of the city of New Orleans may impose the  
 2           occupancy tax by ordinance. The governing authority may adopt such ordinance  
 3           only after a proposition authorizing the levy of the tax has been approved by a  
 4           majority of the electors of the city voting at an election held for that purpose in  
 5           accordance with the Louisiana Election Code. The governing authority may provide  
 6           in the ordinance necessary and appropriate rules and regulations for the imposition,  
 7           collection, and enforcement of the occupancy tax.

8           C. The governing authority may enter into a contract with any public entity  
 9           authorized to collect sales or use taxes, under such terms and conditions as it may  
 10          deem appropriate, including payment of a reasonable collection fee, for the  
 11          collection of the occupancy tax authorized by this Section. The occupancy tax shall  
 12          be in addition to all taxes levied upon the occupancy of short-term rentals located  
 13          within the city.

14          D. Except as provided in Subsection C of this Section, the proceeds of the  
 15          tax shall be distributed as follows:

16           (1) An amount equal to twenty-five percent of the proceeds shall be  
 17           allocated, pursuant to a cooperative endeavor agreement, to New Orleans &  
 18           Company to be used to promote tourism in the city.

19           (2) An amount equal to seventy-five percent of the proceeds shall be  
 20           dedicated to the infrastructure fund of the city.

21          Section 2. This Act shall become effective on July 1, 2019; if vetoed by the governor  
 22          and subsequently approved by the legislature, this Act shall become effective on July 1,  
 23          2019, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_