

**ACT No. 170**

2019 Regular Session

HOUSE BILL NO. 522

BY REPRESENTATIVE ABRAMSON

1 AN ACT

2 To amend and reenact the third unnumbered subparagraph of Paragraph (M) of Section 47  
3 of Article XIV of the Constitution of 1921, continued as statute by Article XIV,  
4 Section 16, of the Constitution of 1974, relative to the city of New Orleans; to  
5 provide relative to the levy of sales and use taxes on hotels within the Louisiana  
6 Stadium and Exposition District; to provide relative to the city's authority to levy  
7 certain suspended taxes; to provide for the use of tax proceeds; and to provide for  
8 related matters.

9 Notice of intention to introduce this Act has been published  
10 as provided by Article III, Section 13 of the Constitution of  
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. The third unnumbered subparagraph of Paragraph (M) of Section 47 of  
14 Article XIV of the Constitution of 1921, continued as statute by Article XIV, Section 16, of  
15 the Constitution of 1974, is hereby amended to read as follows:

16 §47. Louisiana Stadium and Exposition District

17 \* \* \*

18 (M)

19 \* \* \*

20 In the event the occupancy tax is imposed as herein provided, the two percent  
21 state sales and use tax on hotel fees and rentals covered by the occupancy tax, as well  
22 as all other local sales or use taxes levied within the District prior to the effective  
23 date of this amendment by any political subdivision of the State on such hotel fees  
24 and rentals, except the sales and use taxes levied by the city of New Orleans, shall

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 be abated during the period of the levy of the occupancy tax, it being the intention  
 2 of this amendment to exempt such rentals and fees from the said sales and use taxes  
 3 in consideration of the economic and financial benefits accruing to the state, the City  
 4 of New Orleans and the Parish of Jefferson from the construction and operation of  
 5 the District's facilities. Provided, however, that the Orleans Parish School Board  
 6 may levy or continue to levy on such hotel fees and rentals its one percent sales and  
 7 use tax authorized at a special election held on May 3, 1966; the Jefferson Parish  
 8 School Board may levy or continue to levy on such hotel fees and rentals its one-half  
 9 of one percent sales and use tax authorized at a special election held on May 3, 1966;  
 10 and the Jefferson Parish School Board shall continue to receive and the governing  
 11 authority of the Parish of Jefferson shall continue to levy for the benefit of said  
 12 School Board on such hotel fees and rentals fifty percent of the one percent sales and  
 13 use tax authorized at a special election held on October 5, 1954, it being the further  
 14 intention of this amendment that the present rate of the sales and use taxes being  
 15 levied by or accruing to such school boards under existing law shall not be abated  
 16 or diminished.

\* \* \*

18 Section 2. All revenue received by the city of New Orleans as a result of the  
 19 provisions of this Act shall be deposited into the infrastructure fund of the city.

20 Section 3. This Act shall become effective on July 1, 2019; if vetoed by the governor  
 21 and subsequently approved by the legislature, this Act shall become effective on July 1,  
 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: \_\_\_\_\_