

RÉSUMÉ DIGEST

ACT 170 (HB 522)

2019 Regular Session

Abramson

Existing law creates and provides for the La. Stadium and Exposition District, a political subdivision of the state composed of the territory in Orleans and Jefferson parishes, to plan, finance, construct, develop, maintain, and operate facilities to accommodate athletic contests and other events of public interest. Provides for the district's governance.

Existing law authorizes the district to levy a hotel occupancy tax. Provides that the state and local sales and use taxes levied on hotel fees within the district prior to Nov. 8, 1966, are abated during the period that the hotel occupancy tax is levied. However, prohibits the district from levying the hotel occupancy tax until the governing authorities of New Orleans and Jefferson Parish consent to the abatement of their taxes. Exempts sales taxes levied by the Orleans and Jefferson parish school boards from the abatement.

New law exempts sales and use taxes levied by New Orleans from the abatement, thereby restoring the city's authority to collect sales and use taxes levied prior to Nov. 8, 1966, from hotels. Requires that New Orleans deposit revenue received pursuant to new law into its infrastructure fund.

Effective July 1, 2019.

(Amends Art. XIV, §47(M)(3rd unnumbered para.) of 1921 Const. of La.)