

2025 Regular Session

HOUSE BILL NO. 610

BY REPRESENTATIVE HILFERTY

AN ACT

To enact R.S. 47:338.221(E), relative to the city of New Orleans; to provide relative to an occupancy tax levied on short-term rentals of overnight lodging; to provide relative to the rental of short-term rentals through online platforms; and to provide for related matters.

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.221(E) is hereby enacted to read as follows:

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

* * *

E. If a party rents a short-term rental that is located in the city of New Orleans through an online platform, the online platform shall provide the party with a line by line itemization of all assessments, fees, and taxes owed by such party. The online platform shall provide such information on its website and on the final bill issued to the party who rented the short-term rental.

Section 2. The provisions of this Act shall become effective on January 1, 2026.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____