

## RÉSUMÉ DIGEST

**ACT 387 (HB 610)**

**2025 Regular Session**

**Hilferty**

Existing law authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy and collect an occupancy tax on short-term rentals. Provides that the tax shall not exceed 6.75% of the rent or fee charged for such occupancy. Existing law defines short-term rental to mean the rental of all or a portion of a residential dwelling for lodging purposes for a period of less than 30 consecutive days.

New law additionally provides that if a party rents a short-term rental located in the city of New Orleans through an online platform, the online platform is required to provide the party with a line by line itemization of all assessments, fees, and taxes owed by the party. Requires the online platform to provide the information on its website and on the final bill issued to the party.

Effective January 1, 2026.

(Adds R.S. 47:338.221(E))