

2026 Regular Session

HOUSE BILL NO. 483

BY REPRESENTATIVE NEWELL

DISTRICTS/CRIME PREVENT: Provides relative to the Faubourg Marigny Security and Improvement District in Orleans Parish

1 AN ACT

2 To amend and reenact R.S. 33:9091.23(G), relative to Orleans Parish; to provide relative to  
3 the Faubourg Marigny Security and Improvement District; to provide relative to  
4 district funding; to provide for the levy of a sales tax and a hotel occupancy tax  
5 within the boundaries of the district; to provide for effectiveness; and to provide for  
6 related matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:9091.23(G) is hereby amended and reenacted to read as follows:

12 §9091.23. Faubourg Marigny Security and Improvement District

13 \* \* \*

14 G. Additional ~~contributions~~ funding. (1)(a) The governing authority of the  
15 city of New Orleans may levy and collect a sales and use tax within the boundaries  
16 of the district not to exceed two percent.

17 (b) The tax shall be imposed by resolution of the board and shall be levied  
18 upon the sale at retail, the use, the lease or rental, the consumption, the distribution,  
19 and the storage for use or consumption of tangible personal property or digital  
20 products and upon the sales of services within the boundaries of the district, all as

1 defined in R.S. 47:301 et seq. However, the resolution imposing the tax shall be  
2 adopted only after the proposition authorizing the levy of the tax is approved by a  
3 majority of the qualified electors of the district voting on the proposition at an  
4 election held for that purpose and conducted in accordance with the Louisiana  
5 Election Code. The purpose and rate of the tax shall be as provided in the resolution.

6 (c) Except where inapplicable, the procedure established by R.S. 47:301 et  
7 seq. shall be followed in the imposition, collection, and enforcement of the tax, and  
8 procedural details necessary to supplement those Sections and to make them  
9 applicable to the tax authorized in this Subsection shall be fixed in the resolution  
10 imposing the tax.

11 (d) The tax shall be imposed and collected uniformly throughout the  
12 jurisdiction of the district.

13 (e) The tax levied pursuant to this Subsection shall be in addition to all other  
14 taxes other political subdivisions within the jurisdiction of the district are authorized  
15 to levy and collect.

16 (2)(a) In addition to any other tax levied and collected, the governing  
17 authority of the city of New Orleans may levy and collect a tax upon the paid  
18 occupancy of hotel rooms located within the district. The hotel occupancy tax shall  
19 not exceed two percent of the rent or fee charged for such occupancy.

20 (b) The word "hotel" as used in this Section shall have the same definition  
21 as that contained in R.S. 47:301(6).

22 (c) The person who exercises or is entitled to occupancy of the hotel room  
23 shall pay the hotel 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).

26 (d) The hotel occupancy tax shall be in addition to all taxes levied upon the  
27 occupancy of hotel rooms located within the district.

28 (e) The governing authority shall impose the tax by ordinance. However, the  
29 ordinance imposing the tax shall be adopted by the governing authority only after a



- (4) For each improved residential parcel with three to four dwelling units, a flat fee not to exceed \$500 per year.
- (5) For each improved residential parcel with five to nine dwelling units, a flat fee not to exceed \$750 per year.
- (6) For each improved residential parcel with ten or more dwelling units, a flat fee not to exceed \$1,250 per year.
- (7) For each unimproved parcel zoned for commercial use, a flat fee not to exceed \$500 per year.
- (8) For each improved parcel zoned for commercial use, a flat fee not to exceed \$750 per year.
- (9) For each improved parcel, residential or commercial, used for the purposes of rooming and boarding house, bed and breakfast, hostel, hotel/motel, etc. (transient housing), a flat fee not to exceed \$1,800 per year.
- (10) For improved residential parcels that qualify for a special ad valorem tax assessment pursuant to present constitution (Art. VII, Sec. 21), except parcels used for transient housing, the fee shall be imposed at 50% of the respective fee amount.

Present law requires that the fee amounts be increased by \$25 per year, without election.

Proposed law retains present law and additionally authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy a sales tax within the boundaries of the district, not to exceed 2%. Provides that the purpose and rate of the tax shall be as provided in the resolution authorizing the tax.

Proposed law further authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax.

Effective July 1, 2026.

(Amends R.S. 33:9091.23(G))