
DIGEST

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HB 483 Original

2026 Regular Session

Newell

Abstract: Authorizes the governing authority of the city of New Orleans to levy a sales tax and a hotel occupancy tax within the Faubourg Marigny Security and Improvement District, subject to voter approval, not to exceed 2%.

Present law creates the Faubourg Marigny Security and Improvement District in Orleans Parish as a political subdivision of the state for the purpose of promoting and encouraging the security of the district and quality of life initiatives for district residents. Provides for district boundaries, governance, and powers and duties.

Proposed law retains present law.

Present law authorizes the governing authority of the city of New Orleans, subject to voter approval, to impose and collect a parcel fee within the district for the initial calendar year as follows:

- (1) For each unimproved residential parcel, a flat fee not to exceed \$250 per year.
- (2) For each improved residential parcel with a single dwelling unit, a flat fee not to exceed \$250 per year.
- (3) For each improved residential parcel with two dwelling units, a flat fee not to exceed \$300 per year.
- (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))