

GREEN SHEET REDIGEST

HB 224

2017 Regular Session

Moreno

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

**FUNDS/FUNDING: Dedicates state sales and use taxes levied on hotel rooms in residences in Orleans Parish into the New Orleans Quality of Life Fund**

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DIGEST

Present law (R.S. 47:322.38) dedicates 1% of the state sales and use tax on hotel rooms in Orleans Parish into the Ernest N. Morial Convention Center Phase IV Expansion Project Fund, the New Orleans Sports Franchise Fund, and the New Orleans Area Economic Development Fund.

Present law (R.S. 47:332.10) dedicates .97% of the state sales and use tax on hotel rooms in Orleans Parish into the New Orleans Convention and Visitors Bureau Fund.

Present law (Art. VII, §47(M) of the Constitution of 1921) authorizes the Louisiana Stadium and Exposition District (LSED) to levy a hotel occupancy tax. Defines "hotels" as establishments of ten or more guest rooms. In the event the occupancy tax is levied, present law abates the 2% state sales tax on hotel fees and rentals covered by the occupancy tax.

Proposed law creates the New Orleans Quality of Life Fund as a special fund in the state treasury. Dedicates 3.97% of the state sales and use tax levied on hotel rooms in residential locations collected in Orleans Parish to the New Orleans Quality of Life Fund to be used by the city of New Orleans for code enforcement by the City of New Orleans Short Term Rental Administration.

Effective July 1, 2017.

(Adds R.S. 47:302.56, 322.49, and 332.55)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

- 1. Change the use of the New Orleans Quality of Life Fund from improvement of the quality of life of New Orleans residents, including but not limited to certain specified purposes, to code enforcement and deposit into the city of New Orleans general fund.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

- 1. Change the use of the New Orleans Quality of Life Fund from code enforcement and deposit into the city of New Orleans general fund, to code enforcement only.