
DIGEST

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HB 421 Original

2019 Regular Session

Leger

Abstract: Authorizes the governing authority of the city of New Orleans to levy and collect an occupancy tax on short term rentals of overnight lodging at a rate not to exceed 0.55%, subject to voter approval.

Proposed 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 such tax shall not exceed 0.55% of the rent or fee charged for such occupancy.

Proposed law defines "short term rental" to mean any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at a residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the short term rental 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 short term rental tax. Requires that the proceeds of the tax be deposited to the general fund of the city.

Effective July 1, 2019.

(Adds R.S. 47:338.220)