HLS 23RS-459 ENGROSSED

2023 Regular Session

1

HOUSE CONCURRENT RESOLUTION NO. 56

BY REPRESENTATIVES FREEMAN AND LANDRY

MUNICIPALITIES/NO: Forms a special committee to study and make recommendations concerning taxation of short-term rentals and other types of commercial housing enterprises operating in New Orleans

A CONCURRENT RESOLUTION

2	To create a special committee to study taxation of short-term rentals and other types of
3	commercial housing enterprises that operate in residential areas of New Orleans and
4	to request a report of the committee's findings and recommendations.
5	WHEREAS, the world-renowned culture of New Orleans was born, and still thrives,
6	in its neighborhoods; and
7	WHEREAS, the sense of place fostered by the neighborhoods of New Orleans is a
8	hallmark of this singular American city; and
9	WHEREAS, the quality of life of certain New Orleans neighborhoods has been
10	threatened recently by commercial interests seeking to profit from housing ventures catering
11	to short-term renters and other temporary residents; and
12	WHEREAS these housing ventures, particularly the types near college campuses that
13	have become known as "doubles to dorms", are incompatible with the traditional community
14	character that permanent residents of New Orleans neighborhoods strive to preserve; and
15	WHEREAS, in addition to raising revenue, governments can utilize tax policy to
16	create incentives and disincentives for particular behaviors and practices by individuals and
17	businesses.
18	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
19	create a special committee to study taxation of short-term rentals and other types of
20	commercial housing enterprises that operate in residential areas of New Orleans.

1	BE IT FURTHER RESOLVED that the special committee shall be composed of the
2	following members:
3	(1) Three elected members of the House of Representatives, each of whom are
4	members of the Orleans Delegation, appointed by the speaker of the House of
5	Representatives.
6	(2) Two elected members of the Senate, each of whom are members of the Orleans
7	Delegation, appointed by the president of the Senate.
8	(3) Three elected members of the New Orleans City Council, at least two of whom
9	are members of the Quality of Life Committee of the council, appointed by the president of
10	the council.
11	(4) The Orleans Parish assessor.
12	BE IT FURTHER RESOLVED that each member of the special committee may
13	appoint a single individual to serve as his proxy at any meeting which the member is unable
14	to attend; however, no individual may serve as proxy for more than one member of the
15	special committee.
16	BE IT FURTHER RESOLVED that the purposes and duties of the special committee
17	shall include, without limitation, all of the following:
18	(1) To identify the types and amounts of taxes currently imposed upon short-term
19	rentals and other types of commercial housing enterprises operating in residential areas of
20	New Orleans.
21	(2) To determine whether housing enterprises catering to short-term renters and
22	other temporary residents in New Orleans are taxed equitably.
23	(3) To make recommendations concerning any changes in the types and amounts of
24	taxes to which these housing enterprises should be subject.
25	BE IT FURTHER RESOLVED that the president of the New Orleans City Council
26	shall convene the first meeting of the committee no later than August 15, 2023.
27	BE IT FURTHER RESOLVED that, at its first meeting, the special committee shall
28	select from among its members a chairperson and any other officers it deems necessary for
29	the functioning of the group.

HLS 23RS-459
ENGROSSED
HCR NO. 56

BE IT FURTHER RESOLVED that the New Orleans City Council may provide staff

- 2 support and other resources as may be necessary to facilitate the work of the group.
- BE IT FURTHER RESOLVED that on or before March 1, 2024, the special
- 4 committee shall submit to the House Committee on Municipal, Parochial and Cultural
- 5 Affairs, the Senate Committee on Local and Municipal Affairs, the House Committee on
- 6 Ways and Means, the Senate Committee on Revenue and Fiscal Affairs, and the David R.
- 7 Poynter Legislative Research Library a report of its findings and recommendations.
- 8 BE IT FURTHER RESOLVED that legislative authority for the special committee
- 9 shall terminate on July 1, 2024.
- BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
- president of the New Orleans City Council and the Orleans Parish assessor.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 56 Engrossed

2023 Regular Session

Freeman

Creates and provides for a special committee to study taxation of short-term rentals and other types of commercial housing enterprises that operate in residential areas of New Orleans.

Requests that on or before March 1, 2024, the special committee submit a report of its findings and recommendations to the House Committee on Municipal, Parochial and Cultural Affairs, the Senate Committee on Local and Municipal Affairs, the House Committee on Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs.