
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

SB 443 Original

DIGEST
2026 Regular Session

Talbot

Proposed law creates the New Orleans Hospitality and Entertainment District in the city of New Orleans comprised of all the property within the Parish of Orleans as a political subdivision of the state granted all of the rights, powers, privileges and immunities accorded by law and the Constitution to such political subdivisions of the state, subject to the limitations provided in the proposed law. The district is created to provide for cooperative economic and community development among the district, the city, the state, the organizations which have ex officio commissioners on the board of commissioners (see below) and the owners of property in the "hospitality zone", to do the following within the "hospitality zone": enhance the development of and improvement to the properties; promote tourism; provide enhanced public safety and sanitation; provide for signage and lighting; provide for property renewal and repair; and to expand entertainment and leisure activities and facilities.

Proposed law provides that "hospitality zone" is defined as all territories within the boundaries of Faubourg Marigny, French Quarter, the Central Business District, the Warehouse District, Convention Center District, Louisiana Sports and Entertainment District, any contiguous area between the boundaries of any of those territories and the Mississippi River and any other contiguous area formally designated by the mayor of New Orleans as part of the hospitality zone.

Proposed law provides that the district is authorized to create subdistricts in one or more areas within the boundaries of the district which are also political subdivisions and are governed by the same board of commissioners that govern the district (see below). The district is required to publish notice of its intent to create a subdistrict in the official journal of the district and conduct a public hearing on the question of creating such subdistrict at least 10 days after publication of such notice in the official journal of the district. Thereafter, the board may designate one or more areas within the boundaries of the district as a subdistrict of the district.

Proposed law specifically authorizes the district to levy the following taxes, fees, or assessments district-wide or in subdistricts:

- (1) A tax on the occupancy of hotel rooms in the district in an aggregate amount not to exceed 1.75% at any time.

"Hotel" is defined as any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of 10 or more guest rooms but does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by

or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

The proceeds from up to 1.5% of the 1.75% tax rate may be dedicated as follows:

- (a) 50% to the New Orleans Tourism Marketing Corporation for the advertising, marketing and promotion of the hospitality industry in the district.
- (b) 50% to the New Orleans Convention and Visitors Bureau for sales, marketing, public relations and promotion of the hospitality industry in the district.

The remaining proceeds (from .25% of the tax rate) are dedicated to the district for use in furtherance of its purposes.

- (2) A tax on the sale at retail of food and beverages in the "hospitality zone" for consumption on or off the premises in an aggregate amount not to exceed .25% at any time. The proceeds are dedicated to the district for use in the furtherance of its purposes.

Proposed law provides that the hotel room occupancy tax and the tax on the sale of food and beverages may be levied only after the board has adopted an appropriate resolution giving notice of its intention to levy the taxes and notice of this intention is published once a week for two weeks in the official journal of the district, the first publication to appear at least 14 days before the public meeting of the board at which the board will meet in open and public session to hear any objections to the proposed taxes. The taxes may be levied only after the board has called a special election submitting the proposition for the levy of such taxes to the qualified electors of the district or subdistrict, as applicable, and the proposition has received the favorable vote of a majority of the electors voting in the election, unless there are no qualified electors in the district or subdistrict as certified by the registrar of voters, then no election is required.

- (1) A tax with respect to in-premises hotel parking and other fees and assessments on activities within the "hospitality zone" that, as a class, benefit directly from tourism or tourist-related activities. However, any such tax, fee or assessment does not take effect until 45 days after its enactment and the New Orleans City Council may by the affirmative vote of a majority of its members taken at any time within 30 days of its enactment, rescind any such tax, fee or assessment. The proceeds of any tax, fee or assessment are dedicated to the district for use in the furtherance of its purposes.

Proposed law provides that any tax levied must be collected at the same time and in the same manner and pursuant to the practices and procedures set forth in present law (R.S. 47:301-318).

Proposed law requires the district to be governed by a board of commissioners of 10 members who serve ex officio and shall have full voting rights as follows:

- (1) The chair or holder of equivalent office of:

The Greater New Orleans Hotel and Lodging Association, Inc.

The New Orleans Chapter of the Louisiana Restaurant Association, Inc.

The New Orleans Convention and Visitors Bureau.

The Louisiana Stadium and Exposition District.

The New Orleans Tourism Marketing Corporation.

The Ernest N. Morial-New Orleans Exhibition Hall Authority.

- (2) Four residents of Orleans Parish appointed by the mayor, all of whom must be of the full age of majority and registered voters of Orleans Parish and none of whom may hold local, municipal, parish, state, or federal elective office or any local, municipal, parish, state or federal non-elective office or employment, and all of whom shall have substantial business interests related directly to tourism in the hospitality zone, either as owners or operators of hotels or other tourism or hospitality businesses. The members so appointed by the mayor serve at his pleasure and have full voting rights.

Proposed law provides that the members serve without salary or per diem, but the board is authorized to reimburse any member for reasonable, actual and necessary expenses incurred in the performance of his or her duties.

Proposed law provides that the mayor must appoint from among the ex officio members a chair of the board to serve for a term of six years and until a successor is designated. Any vacancy is filled by the mayor from among the ex officio members of the board. After the expiration of the original six year term, the board elects a chair from among its members. The board may elect from among its members a secretary, treasurer and such other board officers as it deems appropriate.

Proposed law provides that a majority of the board constitutes a quorum for the transaction of business. All meetings are public meetings subject to the provisions of present law (R.S. 42:14). The domicile of the board is to be established by the board at a location within the district. The official journal of the district is the official journal of the city of New Orleans.

Proposed law provides that all administrative duties requiring staff assistance to the board must be furnished from the personnel of the New Orleans Convention and Visitors Bureau and New Orleans Tourism Marketing Corporation.

Proposed law provides that the district (or subdistricts), acting by and through its board may exercise all powers of a political subdivision necessary or convenient for the carrying out of its objects and purposes, including but not limited to the following:

- (1) All the usual powers given to political subdivisions in legislation, such as to: sue and be sued; acquire property; enter into contracts, mortgages, and encumbrances; require and issue

licenses; regulate the imposition of fees and rentals charged by the district for its facilities and services rendered by it; appoint agents and independent contractors, prescribe their duties, and fix their compensation.

- (2) To enter into cooperative endeavor agreements to accomplish the purposes of the district with any other party, public or private, including but not limited to the State of Louisiana and its agencies, the city of New Orleans, the Louisiana Stadium and Exposition District, the Ernest N. Morial New Orleans Exhibition Hall Authority, the New Orleans Convention and Visitors Bureau, the New Orleans Tourism Marketing Corporation, and any other recipient of the avails of a tax imposed on the sale of services as defined in present law (R.S. 47:301(14)(a)) or otherwise on the occupancy of hotel rooms within the district.
- (3) To exercise the powers granted to an economic development district as if the district were an economic development district including, but not limited to the powers of TIF financing but excluding the power to levy taxes pursuant to present law (R.S. 33:9038.39).
- (4) To issue and sell from time to time bonds, notes, and various other obligations or evidences of indebtedness with the usual procedures of, manner of, and limitations provided to entities on such issuance and sale set forth in detail in proposed law including requiring anyone contesting the legality of a resolution authorizing the issuance of bonds or of the bonds authorized to do so within 30 days from the date of publication of the resolution.
- (5) Any purchases or contracts made or entered into by the district are to be done in accordance with the public bid laws of the state. However, until the date of the 2013 Super Bowl XLVII, the public bid laws are not applicable to contracts entered into or purchases made by the district, but the district must endeavor to solicit at least two proposals for all such contracts and purchases and, whenever possible, to obtain the best price available as known to the district, considering the quantities required and the quality desired at the time available for the delivery, the sources of supply and other commercially reasonable considerations.

Proposed law is to be liberally construed to effect its purposes and the provisions are severable.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:130.890 - 130.900.2)