

2025 Regular Session

HOUSE BILL NO. 610

BY REPRESENTATIVE HILFERTY

TAX: Provides relative to the levy of a tax on short-term rentals of overnight lodging in the city of New Orleans

1 AN ACT

2 To amend and reenact R.S. 47:338.221(A)(1), relative to the city of New Orleans; to provide
3 relative to an occupancy tax levied on short-term rentals of overnight lodging; to
4 increase the maximum tax authorized to be levied by the governing authority of the
5 city; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.221(A)(1) is hereby amended and reenacted to read as
11 follows:

12 §338.221. City of New Orleans; short-term rental occupancy tax

13 A.(1) In addition to any other tax levied and collected, the governing
14 authority of the city of New Orleans may levy and collect a tax upon the paid
15 occupancy of short-term rentals located within the city. The occupancy tax shall not
16 exceed ~~six and three-quarters~~ ten percent of the rent or fee charged for such
17 occupancy.

18 * * *

19 Section 2. This Act shall become effective upon signature by the governor or, if not
20 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

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)]

HB 610 Original

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Hilferty

Abstract: Increases the maximum occupancy tax authorized to be levied on short-term rentals of overnight lodging in the city of New Orleans.

Present 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. Present law defines short-term rental to mean the rental of all or a portion of a residential dwelling for lodging purposes for a period of less than 30 consecutive days.

Proposed law retains present law.

Present law provides that the tax shall not exceed 6.75% of the rent or fee charged for such occupancy.

Proposed law increases the maximum tax authorized to be levied from 6.75% to 10%, of the rent or fee charged for such occupancy.

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

(Amends R.S. 47:338.221(A)(1))