

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) and to enact R.S. 47:338.221(E), relative to
3 the city of New Orleans; to provide relative to an occupancy tax levied on short-term
4 rentals of overnight lodging; to increase the maximum tax authorized to be levied by
5 the governing authority of the city; to provide relative to the rental of short-term
6 rentals through online platforms; and to provide for related matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:338.221(A)(1) is hereby amended and reenacted and R.S.
12 47:338.221(E) is hereby enacted to read as follows:

13 §338.221. City of New Orleans; short-term rental occupancy tax

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

19 * * *

1 E. If a party rents a short-term rental that is located in the city of New
 2 Orleans through an online platform, the online platform shall provide the party with
 3 a line by line itemization of all assessments, fees, and taxes owed by such party. The
 4 online platform shall provide such information on its website and on the final bill
 5 issued to the party who rented the short-term rental.

6 Section 2. This Act shall become effective upon signature by the governor or, if not
 7 signed by the governor, upon expiration of the time for bills to become law without signature
 8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 10 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 Engrossed

2025 Regular Session

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 7.75% of the rent or fee charged for such occupancy.

Proposed law provides that if a party rents a short-term rental located in the city of New Orleans through an online platform, the online platform is required to provide the party with a line by line itemization of all assessments, fees, and taxes owed by the party. Requires the online platform to provide the information on its website and on the final bill issued to the party.

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

(Amends R.S. 47:338.221(A)(1); Adds R.S. 47:338.221(E))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Decrease the proposed law maximum tax authorized to be levied from 10% to 7.75%.
2. Add a requirement that an online platform provide certain information to a party who has rented a short-term rental through the online platform.