

ACT No. 387

2025 Regular Session

HOUSE BILL NO. 610

BY REPRESENTATIVE HILFERTY

1 AN ACT

2 To enact R.S. 47:338.221(E), relative to the city of New Orleans; to provide relative to an
3 occupancy tax levied on short-term rentals of overnight lodging; to provide relative
4 to the rental of short-term rentals through online platforms; and to provide for related
5 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(E) is hereby enacted to read as follows:

11 §338.221. City of New Orleans; short-term rental occupancy tax

12 * * *

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

18 Section 2. The provisions of this Act shall become effective on January 1, 2026.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____