

## RÉSUMÉ DIGEST

**ACT 333 (HB 224)**

**2017 Regular Session**

**Moreno**

Existing law (R.S. 47:322.38) dedicates 1% of the state sales and use tax on hotel rooms in Orleans Parish into the Ernest N. Morial Convention Center Phase IV Expansion Project Fund, the New Orleans Sports Franchise Fund, and the New Orleans Area Economic Development Fund.

Existing law (R.S. 47:332.10) dedicates .97% of the state sales and use tax on hotel rooms in Orleans Parish into the New Orleans Convention and Visitors Bureau Fund.

Existing law (Art. VII, §47(M) of the Constitution of 1921) authorizes the Louisiana Stadium and Exposition District (LSED) to levy a hotel occupancy tax. Defines "hotels" as establishments of 10 or more guest rooms. In the event the occupancy tax is levied, existing law abates the 2% state sales tax on hotel fees and rentals covered by the occupancy tax.

New law creates the New Orleans Quality of Life Fund as a special fund in the state treasury. Dedicates 3.97% of the state sales and use tax levied on hotel rooms in residential locations collected in Orleans Parish to the New Orleans Quality of Life Fund to be used by the city of New Orleans for code enforcement by the City of New Orleans Short Term Rental Administration.

Effective July 1, 2017.

(Adds R.S. 47:302.56, 322.49, and 332.55)