

RÉSUMÉ DIGEST

ACT 169 (HB 43)

2019 Regular Session

Jimmy Harris

New 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 not to exceed 6.75% of the rent or fee charged for such occupancy. Defines short term rental to mean rental of all or a portion of a residential dwelling for lodging purposes for a period of less than 30 days.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the short term rental at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the short term rental tax. Requires that an amount equal to 25% of the tax proceeds be allocated, pursuant to a cooperative endeavor agreement, to New Orleans & Company to promote tourism and an amount equal to 75% of the tax proceeds be dedicated to the infrastructure fund of the city.

Effective July 1, 2019.

(Adds R.S. 47:338.220)