

2023 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 56

BY REPRESENTATIVES FREEMAN AND LANDRY

MUNICIPALITIES/NO: Forms a special committee to study and make recommendations concerning taxation of short-term rentals and other types of commercial housing enterprises operating in New Orleans

1 A CONCURRENT RESOLUTION

2 To create a special committee to study taxation of short-term rentals and other types of
3 commercial housing enterprises that operate in residential areas of New Orleans and
4 to request a report of the committee's findings and recommendations.

5 WHEREAS, the world-renowned culture of New Orleans was born, and still thrives,
6 in its neighborhoods; and

7 WHEREAS, the sense of place fostered by the neighborhoods of New Orleans is a
8 hallmark of this singular American city; and

9 WHEREAS, the quality of life of certain New Orleans neighborhoods has been
10 threatened recently by commercial interests seeking to profit from housing ventures catering
11 to short-term renters and other temporary residents; and

12 WHEREAS these housing ventures, particularly the types near college campuses that
13 have become known as "doubles to dorms", are incompatible with the traditional community
14 character that permanent residents of New Orleans neighborhoods strive to preserve; and

15 WHEREAS, in addition to raising revenue, governments can utilize tax policy to
16 create incentives and disincentives for particular behaviors and practices by individuals and
17 businesses.

18 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
19 create a special committee to study taxation of short-term rentals and other types of
20 commercial housing enterprises that operate in residential areas of New Orleans.

1 BE IT FURTHER RESOLVED that the special committee shall be composed of the
2 following members:

3 (1) Three elected members of the House of Representatives, each of whom are
4 members of the Orleans Delegation, appointed by the speaker of the House of
5 Representatives.

6 (2) Two elected members of the Senate, each of whom are members of the Orleans
7 Delegation, appointed by the president of the Senate.

8 (3) Three elected members of the New Orleans City Council, at least two of whom
9 are members of the Quality of Life Committee of the council, appointed by the president of
10 the council.

11 (4) The Orleans Parish assessor.

12 (5) One member who is a short-term rental host in Orleans Parish appointed by the
13 speaker of the House of Representatives.

14 (6) One member who represents a short-term rental platform appointed by the
15 speaker of the House of Representatives.

16 (7) One member who represents New Orleans & Company appointed by the speaker
17 of the House of Representatives.

18 BE IT FURTHER RESOLVED that each member of the special committee may
19 appoint a single individual to serve as his proxy at any meeting which the member is unable
20 to attend; however, no individual may serve as proxy for more than one member of the
21 special committee.

22 BE IT FURTHER RESOLVED that the purposes and duties of the special committee
23 shall include, without limitation, all of the following:

24 (1) To identify the types and amounts of taxes currently imposed upon short-term
25 rentals and other types of commercial housing enterprises operating in residential areas of
26 New Orleans.

27 (2) To determine whether housing enterprises catering to short-term renters and
28 other temporary residents in New Orleans are taxed equitably.

29 (3) To make recommendations concerning any changes in the types and amounts of
30 taxes to which these housing enterprises should be subject.

1 BE IT FURTHER RESOLVED that the president of the New Orleans City Council
2 shall convene the first meeting of the committee no later than August 15, 2023.

3 BE IT FURTHER RESOLVED that, at its first meeting, the special committee shall
4 select from among its members a chairperson and any other officers it deems necessary for
5 the functioning of the group.

6 BE IT FURTHER RESOLVED that the New Orleans City Council may provide staff
7 support and other resources as may be necessary to facilitate the work of the group.

8 BE IT FURTHER RESOLVED that on or before March 1, 2024, the special
9 committee shall submit to the House Committee on Municipal, Parochial and Cultural
10 Affairs, the Senate Committee on Local and Municipal Affairs, the House Committee on
11 Ways and Means, the Senate Committee on Revenue and Fiscal Affairs, and the David R.
12 Poynter Legislative Research Library a report of its findings and recommendations.

13 BE IT FURTHER RESOLVED that legislative authority for the special committee
14 shall terminate on July 1, 2024.

15 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
16 president of the New Orleans City Council, the Orleans Parish assessor, and the president
17 and chief executive officer of New Orleans & Company.

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)]

HCR 56 Reengrossed

2023 Regular Session

Freeman

Creates and provides for a special committee to study taxation of short-term rentals and other types of commercial housing enterprises that operate in residential areas of New Orleans.

Requests that on or before March 1, 2024, the special committee submit a report of its findings and recommendations to the House Committee on Municipal, Parochial and Cultural Affairs, the Senate Committee on Local and Municipal Affairs, the House Committee on Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs.

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Add the following members to the special committee:
 - a. One member who is a short-term rental host in Orleans Parish appointed by the speaker of the House of Representatives.

- b. One member who represents a short-term rental platform appointed by the speaker of the House of Representatives.
- c. One member who represents New Orleans & Company appointed by the speaker of the House of Representatives.