
DIGEST

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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.