

## GREEN SHEET REDIGEST

HB 610

2025 Regular Session

Hilferty

**TAX: Provides relative to the levy of a tax on short-term rentals of overnight lodging in the city of New Orleans**

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### DIGEST

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 retains present law.

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.

Proposed law provides that no online platform may collect a fee or anything of value in exchange for conducting, facilitating, or completing any booking transaction for a short term rental of a dwelling unit in Orleans Parish that is not in compliance with local ordinances.

Effective January 1, 2026.

(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.

### Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the engrossed bill

1. Changes the maximum amount of the occupancy tax from 7.75% to 6.75%.
2. Prohibits the collection of a fee or anything of value by online platforms for conducting, facilitating, or completing any booking transaction for a short term rental of a dwelling unit in Orleans Parish that is not in compliance with local ordinances.
3. Changes the effective date from August 1, 2025 to January 1, 2026.