

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 224****2017 Regular Session****Moreno**

FUNDS/FUNDING: Dedicates state sales and use taxes levied on hotel rooms in residences in Orleans Parish into the New Orleans Quality of Life Fund

Synopsis of Senate Amendments
<ol style="list-style-type: none"> 1. Deletes authority for the city of New Orleans to deposit monies in excess of those needed for code enforcement into its general fund.

Digest of Bill as Finally Passed by Senate

Present 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.

Present 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.

Present 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, present law abates the 2% state sales tax on hotel fees and rentals covered by the occupancy tax.

Proposed 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)