
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)]

HB 522 Original

2019 Regular Session

Abramson

Abstract: Relative to the city of New Orleans, provides relative to the authority of the city to levy suspended sales and use taxes on hotels and authorizes the city to levy an additional hotel occupancy tax, not to exceed .2%, beginning July 1, 2025.

Present law creates and provides for the La. Stadium and Exposition District, as a political subdivision of the state composed of all of the territory in the parishes of Orleans and Jefferson. Provides for the district's governance.

Proposed law retains present law.

Present law authorizes the district to levy a hotel occupancy tax. Provides that the 2% state sales and use tax on hotel fees and rentals and all local sales and use taxes levied within the district prior to Nov. 8, 1966, are abated during the period that the hotel occupancy tax is levied. Prohibits the district from levying the hotel occupancy tax until the governing authorities of the city of New Orleans and Jefferson Parish consent to the abatement of their local sales and use taxes. Authorizes the school boards in the city of New Orleans and Jefferson Parish to continue levying their local sales and use taxes.

Proposed law retains present law but excepts 3/4 of the sales and use taxes levied by the city of New Orleans from the abatement, beginning July 1, 2019. Proposed law further excepts all sales and use taxes levied by the city, beginning July 1, 2025.

Proposed law authorizes the city to levy, subject to voter approval, a hotel occupancy tax at a rate not to exceed .2%.

Proposed law also provides that revenue derived from taxes authorized by proposed law shall be deposited into the infrastructure fund of the city.

Effective in part on July 1, 2019.

Effective in part on July 1, 2025.

(Amends Art. XIV, §47(M)(third unnumbered Subparagraph) of the Const. of 1921; Adds R.S. 338.220)