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## DIGEST

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HB 522 Reengrossed

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.

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 except it removes all sales and use taxes that could have been levied by the city of New Orleans on hotels prior to Nov. 8, 1966, from the taxes that were abated thereby restoring the city's authority to levy the sales and use tax on hotels beginning on July 1, 2019.

Effective July 1, 2019.

(Amends Art. XIV, §47(M)(third unnumbered Subparagraph) of the Const. of 1921)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the amount of the taxes required to be abated from 3/4 of the sales and use taxes levied by the city of New Orleans on hotels beginning July 1, 2019, and *all* sales and use taxes levied by the city of New Orleans beginning July 1, 2025, to all the sales and use taxes levied by the city of New Orleans on July 1, 2019.
2. Delete authority for the city to levy, subject to voter approval, a hotel occupancy tax at

a rate not to exceed .2%.

3. Require all revenue received by the city of New Orleans as a result of the provisions of proposed law to be deposited into the infrastructure fund of the city.