DIGEST

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HB 610 Original	2025 Regular Session	Hilferty
fib 010 Oliginal	2025 Regulai Session	multi

Abstract: Increases the maximum occupancy tax authorized to be levied on short-term rentals of overnight lodging in the city of New Orleans.

<u>Present law</u> 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. <u>Present law</u> 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.

<u>Present law</u> provides that the tax shall not exceed 6.75% of the rent or fee charged for such occupancy.

<u>Proposed law</u> increases the maximum tax authorized to be levied from 6.75% to 10%, of the rent or fee charged for such occupancy.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:338.221(A)(1))