HOUSE SUMMARY OF SENATE AMENDMENTS

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

	Synopsis of Senate Amendments
1.	Removes <u>proposed law</u> provisions that increase the maximum tax rate authorized to be levied from 6.75% to 7.75% .
2.	Changes the effective date from signature of the governor to January 1, 2026.

Digest of Bill as Finally Passed by Senate

<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. Provides that the tax shall not exceed 6.75% of the rent or fee charged for such occupancy. <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.

<u>Proposed law</u> retains <u>present law</u> and additionally 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.

Effective January 1, 2026.

(Adds R.S. 47:338.221(E))