

Regular Session, 2012

SENATE BILL NO. 598

BY SENATOR MURRAY

TAX/LOCAL. Authorizes the city of New Orleans to levy a tax on food and beverages.
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AN ACT

To enact Subpart B-28 of Part IV of Chapter 1 of Title 33 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 33:130.551 and 130.552, relative to Orleans Parish; to authorize the city of New Orleans to levy a tax on hotels; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart B-28 of Part IV of Chapter 1 of Title 33 of the Louisiana Revised Statutes of 1950, comprised of R.S. 33:130.551 through 130.552, is hereby enacted to read as follows:

**SUBPART B. NEW ORLEANS HOTEL/ MOTEL TAX FOR
HOSPITALITY ZONE PURPOSES**

§130.551. Title

The tax provided for herein is levied for the purpose of enhancing the development of and improvement of properties within the city, promoting tourism within the city, providing enhanced public safety and sanitation within the city, providing for property renewal and repair within the city and for such

1 other purposes as the Council deems in the best interest of New Orleans.

2 §130.552. Levy of Taxes

3 A. The council may levy a tax on the sale at retail of food and beverages
4 in the city for consumption on or off the premises in an aggregate amount not
5 to exceed one fourth of one percent at any time. The proceeds of the tax so
6 levied shall be dedicated as provided for in the proposition submitted to the
7 voters in the election to approve the tax or, if the proposition does not provide
8 for such use, as allocated or appropriated by the council.

9 B. The tax shall be levied only after the council has adopted an
10 appropriate resolution giving notice of its intention to levy such tax, which
11 resolution shall include a general description of the tax to be levied, and notice
12 of this intention shall be published once a week for two weeks in the official
13 journal of the city, the first publication to appear at least fourteen days before
14 the public meeting of the council at which the council will meet in open and
15 public session to hear any objections to the proposed tax. The notice of intent
16 so published shall state the date, time, and place of the public hearing.

17 C. Such tax may be levied only after the council has called a special
18 election submitting the proposition for the levy of such taxes to the qualified
19 electors of the city, and the proposition has received the favorable vote of a
20 majority of the electors voting in the election. This Section does and shall be
21 construed to provide a complete and additional method for the levy of the tax.
22 No further election, proceeding, notice, or approval shall be required for the
23 levy of such tax except as provided herein.

24 D. Any tax levied under this section shall be in addition to all other taxes
25 and shall be collected at the same time and in the same manner and pursuant
26 to the practices and procedures set forth for the collection of other like taxes in
27 the City of New Orleans.

28 Section 2. This Act shall become effective upon signature by the governor or, if not
29 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law authorizes the City Council of the City of New Orleans to levy a tax on the sale at retail of food and beverages in the city for consumption on or off the premises in an aggregate amount not to exceed one fourth of one percent at any time. The proceeds of the tax so levied shall be dedicated as provided for in the proposition submitted to the voters in the election to approve the tax or, if the proposition does not provide for such use, as allocated or appropriated by the council.

The proceeds of the tax so levied are dedicated as provided for in the proposition submitted to the voters in the election to approve the tax or, if the proposition does not provide for such use, as allocated or appropriated by the council

Proposed law provides that the tax is levied only after the council has adopted an appropriate resolution giving notice of its intention to levy the tax, which resolution must include a general description of the tax to be levied, and notice of this intention must be published once a week for two weeks in the official journal of the city, the first publication to appear at least 14 days before the public meeting of the council at which the council will meet in open and public session to hear any objections to the proposed tax. The notice of intent must state the date, time, and place of the public hearing.

Proposed law provides that the tax may be levied only after the council has called a special election submitting the proposition for the levy of such taxes to the qualified electors of the city, and the proposition has received the favorable vote of a majority of the electors voting in the election.

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

(Adds R.S. 33:130.551 - 130.552)