



**NEW ORLEANS
EXHIBITION HALL AUTHORITY
ECONOMIC GROWTH AND
DEVELOPMENT DISTRICT MEETING
HEADQUARTERS HOTEL SUBDISTRICT**

**MAY 13, 2026
1:00 PM**

AGENDA

CALL TO ORDER

PUBLIC COMMENT

The Louisiana Open Meetings Law provides the public with the opportunity to address this Board prior to it taking any action on an agenda item at the meeting. Members of the public can provide comment by email to comments@mccno.com or in person. Email comments will be read aloud up to two (2) minutes each. People wishing to speak in person must fill out a speaker card and submit it to staff at the meeting. Speakers will be allowed 2 minutes to make comments.

APPROVAL OF EDD HEADQUARTERS HOTEL SUBDISTRICT MEETING MINUTES OF MARCH 25, 2026

RESOLUTION 2026.3 – AUTHORIZING THE LEVY OF A SALES TAX AND A HOTEL OCCUPANCY TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT

OTHER BUSINESS

MOTION TO ADJOURN



MEETING MINUTES

MEETING MINUTES OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT HEADQUARTERS HOTEL SUBDISTRICT

A Meeting of The New Orleans Exhibition Hall Authority Economic Growth and Development District, Headquarters Hotel Subdistrict was held on Wednesday, March 25, 2026.

President Lesli Harris called the meeting to order at 2:20 p.m. and asked for a roll call. Members present were as follows:

Russell Allen	Present
Geri Broussard	Present
James Capella	Present
Stephen Caputo	Absent
Edgar Chase, IV	Present
Elizabeth Ellison-Frost	Present
Lesli Harris	Present
Ralph Mahana	Present
Octavio Mantilla	Present
JP Morrell	Present
Jerry Reyes	Present
Jack Rizzuto	Present
Desi Vega	Present
Camille Whitworth	Absent
Eric Wright	Present

The total number present at roll call was thirteen (13).

President Lesli Harris asked for public comments of agenda items. There were none.

Resolution 2026.1: Authorization Relative to Headquarters Hotel PILOT Term Sheet Agreement was deferred to a later meeting.

Jim Cook presented Resolution 2026.2: Approval of Cooperative Endeavor Agreement Relative to Headquarters Hotel Project. Commissioner Capella moved approval; Commissioner Mahana seconded. Motion was approved.

A public hearing was held regarding Levying a 2% Sales Tax and 2% Hotel Occupancy Tax within the Subdistrict. Brennan Black with Foley Judell spoke to the process behind the levying of these taxes.

Other Business to come before the Board: Public Comment on Agenda Item IV from Kamille McWin, who expressed that she is a member of Unite Here union and opposed to subsidies for the hotel project.

President Harris moved adjournment; Commissioner Chase seconded. Motion approved and the meeting adjourned at 2:27 p.m.

ATTEST: _____
Chamille Whitworth, Secretary - Treasurer



RESOLUTION – 2026.3

AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT PG 1 OF 7

WHEREAS, the New Orleans Exhibition Hall Authority Economic Growth and Development District (the "District") is a body politic and corporate created pursuant to Subpart B-48 of Part IV of Chapter 1 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (the "District Act"), for the purpose of (i) providing for cooperative economic and community development among the District, the City of New Orleans, the State of Louisiana (the "State"), and the owners of property in the District, (ii) enhancing the development of and improvement to the property within the area of the District, and (iii) promoting economic growth, safety, and development; and

WHEREAS, the District Act authorizes this Board of Commissioners (the "Board"), acting as the governing authority of the District, to create subdistricts by designating one or more proposed areas within the boundaries of the District as a subdistrict thereof, each such subdistrict to constitute a political subdivision of the State with the same powers granted to the District; and

WHEREAS, this Board, pursuant to a resolution adopted on March 25, 2026, created a subdistrict within the District known as the "Headquarters Hotel Subdistrict of the New Orleans Exhibition Hall Authority Economic Growth and Development District" (the "Headquarters Hotel Subdistrict"); and

WHEREAS, the District Act provides that the District and any subdistrict thereof may exercise any and all of the powers granted to an economic development district pursuant to Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (the "EDD Act" and, together with the District Act, the "Act"); and

WHEREAS, no registered voters reside within the boundaries of the Headquarters Hotel Subdistrict, and therefore the EDD Act permits economic development districts such as the Headquarters Hotel Subdistrict to levy sales taxes at a rate of up to 2% and hotel occupancy taxes at a rate of up to 2% for authorized purposes without the necessity of holding an election thereon, and this Board now wishes to proceed with the levy and imposition of a two percent (2%) sales tax and a two percent (2%) hotel occupancy tax (collectively, the "Taxes") within the Headquarters Hotel Subdistrict for the purposes permitted by the Act; and

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AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT PG 2 OF 7

WHEREAS, in accordance with the EDD Act, the Board has given notice of its intention that it would hold a public hearing relative to the proposed levy of the Taxes, which notice, attached hereto as Exhibit A, was published on March 2, 2026, and March 9, 2026; and

WHEREAS, in accordance with the aforesaid notice of intention, the Board held a public hearing on March 25, 2026, at which hearing no objections were presented regarding the proposed levy of the Taxes; and

WHEREAS, in accordance with the EDD Act, the Board further desires to create a special trust fund named the "Headquarters Hotel Subdistrict Trust Fund", the purpose of which is to fund economic development projects selected by the Board for purposes permitted by the Act; and

WHEREAS, this Board now wishes to provide for the levy and collection of the Taxes pursuant to the EDD Act, to authorize the execution of a contract with the Department of Revenue of the State of Louisiana for the administration, payment, collection and enforcement of the Taxes, and to provide for other matters in connection therewith;

NOW, THEREFORE, BE IT RESOLVED, at the May 13, 2026, regular meeting of the Board of Commissioners of the New Orleans Exhibition Hall Authority Economic Growth and Development District, acting as the governing authority of the Headquarters Hotel Subdistrict of the New Orleans Exhibition Hall Authority Economic Growth and Development District, Commissioner _____ moved, and Commissioner _____ seconded, that:

SECTION 1. The foregoing "Whereas" clauses are hereby adopted as set forth in the preamble to this Resolution.

SECTION 2. In accordance with the EDD Act, there has been published two times in the official journal of the Headquarters Hotel Subdistrict (the "Official Journal") a notice in the form attached as Exhibit A, describing the levy of the Taxes and informing the public of the date of the public hearing on the proposed levy of the Taxes.

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AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT PG 3 OF 7

SECTION 3. According to the certificate of the Registrar of Voters for the Parish of Orleans attached hereto as Exhibit B, no registered voters presently reside within the Headquarters Hotel Subdistrict. Under the authority of the EDD Act, there is hereby levied and imposed a 2% sales tax and a 2% hotel occupancy tax, beginning January 1, 2030, and continuing in perpetuity; provided, however, that the Board may notify the Collector (as hereinafter defined) of any earlier or later commencement date in a manner acceptable to the Collector.

SECTION 4. The Taxes shall be collected by a "Collector," which term shall mean and include the entity from time-to-time collecting sales taxes on behalf of the Ernest N. Morial – New Orleans Exhibition Hall Authority. The current Collector for the Taxes is the Department of Revenue of the State of Louisiana (the "Department").

SECTION 5. The procedures for the enforcement and collection of the Taxes shall be the same as those prescribed by the Collector for sales taxes currently being imposed by the State of Louisiana. The Collector is authorized to employ, in the administration of the Taxes, the provisions of Chapter 18 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, including, but not limited to, those provisions related to assessment, collection, interest, and penalties. The interest rates on delinquent and overpaid and overdue Taxes, the types and rates of penalties, and means of collection for the Taxes, and collected by the Collector as the agent of the Headquarters Hotel Subdistrict, shall be the same as provided in these statutes for other taxes collected by the Collector.

SECTION 6. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Resolution, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 7. There is hereby created a special trust fund designated "Headquarters Hotel Subdistrict Trust Fund" (the "Trust Fund") which shall be used by the Board for those economic development projects and purposes permitted pursuant to the Act. The Trust Fund shall be maintained as a separate fund, apart from other funds and accounts of the Headquarters Hotel Subdistrict or other entities.

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AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT

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All funds which are collected for the account of the Headquarters Hotel Subdistrict by the Collector as a result of the levy of the Taxes, less the fees charged by the Collector for collecting the same, shall be promptly remitted by the Collector to the Headquarters Hotel Subdistrict. The entire proceeds of the Taxes as received by the Headquarters Hotel Subdistrict shall be deposited into the Trust Fund. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this Resolution relating to the Taxes described herein, shall be promptly deposited by the Collector for the account of the Headquarters Hotel Subdistrict in the Trust Fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector pending the final determination of the protest or litigation.

Out of the funds on deposit in the Trust Fund, the Headquarters Hotel Subdistrict shall first pay all reasonable and necessary costs and expenses of administering and collecting the Taxes (to the extent not already retained by the Collector) and administering the provisions of this Resolution and various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly (or in the discretion of the Collector, quarterly) to the Headquarters Hotel Subdistrict. After all reasonable and necessary costs and expenses of collecting and administering the Taxes have been paid as provided for above, the remaining balance in the Trust Fund shall be available for appropriation and expenditure by the Headquarters Hotel Subdistrict solely for the purposes designated and described in the Act and other applicable law.

SECTION 8. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting within a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 9. If any provision of this Resolution shall be in conflict with the provisions of the contract with the Collector, as executed, the provisions of such contract shall be controlling.

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AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT PG 5 OF 7

SECTION 10. Any of the President, Vice-President, and/or Secretary-Treasurer (the "Authorized Officers") are hereby authorized, empowered, and directed to execute a Contract of Agency for the collection of the Taxes with the Collector, in such form as may be approved by counsel to the Headquarters Hotel Subdistrict. Pursuant to the terms of such contract, the Department, as Collector, will collect the Taxes for and on behalf of the Headquarters Hotel Subdistrict with the full power and authority to do any and all things requisite and necessary to impose the Taxes and to administer, collect, and enforce the payment of the Taxes.

SECTION 11. The Authorized Officers are each hereby authorized and empowered to do all acts, sign any and all instruments or documents, and do all things necessary and proper in order to carry out the purposes of this Resolution.

SECTION 12. If any provision of this Resolution shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Resolution, but this Resolution shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this Resolution which validates or makes legal any provision of this Resolution which would not otherwise be valid or legal, shall be deemed to apply to this Resolution.

SECTION 13. All resolutions, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 14. This Resolution shall become effective immediately.

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AUTHORIZING THE LEVY OF A SALES TAX WITHIN THE HEADQUARTERS HOTEL SUBDISTRICT OF THE NEW ORLEANS EXHIBITION HALL AUTHORITY ECONOMIC GROWTH AND DEVELOPMENT DISTRICT

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EXHIBIT A

NOTICE OF INTENTION

NOTICE IS HEREBY GIVEN that the Board of Commissioners of the New Orleans Exhibition Hall Authority Economic Growth and Development District (the "Board"), acting as the governing authority of the New Orleans Exhibition Hall Authority Economic Growth and Development District (the "District"), pursuant to the authority of Subpart B-48 of Part IV of Chapter 1 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, proposes to consider creating a subdistrict within the District to be known as the "Headquarters Hotel Subdistrict of the New Orleans Exhibition Hall Authority Economic Growth and Development District" (the "Headquarters Hotel Subdistrict").

NOTICE IS HEREBY FURTHER GIVEN that the Board proposes to levy a two percent (2%) sales tax and a two percent (2%) hotel occupancy tax (collectively, the "Taxes") within the Headquarters Hotel Subdistrict pursuant to the provisions of Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended.

NOTICE IS HEREBY FURTHER GIVEN that the Board will meet in open and public session on Wednesday, March 25, 2026, at 2:00 p.m., at its regular meeting place, the Board Room, 900 Convention Center Blvd., New Orleans, Louisiana 70130, and will at that time hear any and all objections to the proposed creation of the Headquarters Hotel Subdistrict and the levy of the Taxes therein.

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EXHIBIT B

CERTIFICATE OF REGISTRAR VOTERS

STATE OF LOUISIANA

PARISH OF ORLEANS

I, Lisa Marie Manning Bridges, the duly appointed Orleans Parish Registrar of Voters, do hereby certify to the Headquarters Hotel Subdistrict of the New Orleans Exhibition Hall Authority Economic Growth and Development District (the "Subdistrict") that, as of the date set forth below, there are no qualified electors located within the Subdistrict, the boundaries of which are as follows:

That certain parcel of ground situated in the First Municipal District of the City of New Orleans consisting of Squares 12-A, 24-A, 25, 26, and a portion John Churchill Chase Street and is bounded by Convention Center Boulevard, Gaiennie Street, South Peters Street and Andrew Higgins Drive designated as Lots P of Square 26-A and H of Square 25-A inclusive and is shown on a Plan of Resubdivision by the office of Gandolfo Kuhn, LLC dated November 7, 2025, drawing number T-191-4, and is more particularly described as follows:

Begin at the intersection of the westerly line of Convention Center Boulevard and the northerly line of Gaiennie Street, thence along said line S81°38'15"W a distance of 307.14 feet to the easterly line of South Peters Street, thence along said line for the next three calls, N08°23'45"W a distance 189.76 feet to a point on the division line of Lots P and H, thence N08°23'45"W a distance 43.79 feet to a point; thence N1°43'45"W a distance of 321.11 feet to the southerly line of Andrew Higgins Drive, thence along said line S76°11'22"E a distance of 321.74 feet to the westerly line of Convention Center Boulevard, thence along said line for the next four calls; S2°20'16"E a distance of 145.71 feet to a point, thence S00°44'38"E a distance of 94.88 feet to a point, thence S8°23'45"E a distance of 2.38 feet to the division line of Lots P and H, thence S8°23'45"E a distance of 189.76 feet to the point of beginning.

IN FAITH WHEREOF, witness my signature and official seal of the Orleans Parish Registrar of Voters, this 29 day of ~~March~~, 2026.

April

(SEAL)


Hon. Lisa Marie Manning Bridges