

2018 Regular Session

HOUSE BILL NO. 96

BY REPRESENTATIVE RICHARD

TAX/SALES-USE, LOCAL: Provides relative to local sales taxes in Lafourche Parish

1 AN ACT

2 To enact R.S. 47:338.54.1, relative to sales and use taxes levied in Lafourche Parish; to  
3 provide relative to the authority of Sales Tax District No. 4 of Lafourche Parish to  
4 levy a tax authorized by the voters; to provide relative to applicability of combined  
5 rate limitations; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.54.1 is hereby enacted to read as follows:

11 §338.54.1. Sales and use rate tax limits; Lafourche Parish

12 If after July 1, 2018, Lafourche Parish Sales Tax District No. 4 reinstates the  
13 levy of the full rate of a sales and use tax pursuant to taxing authority approved by  
14 the voters of the district on September 27, 1986, the incremental change in the tax  
15 rate from the rate levied on July 1, 2018, is not subject to the combined rate  
16 limitation in R.S. 33:338.54 and shall not limit in any respect the taxing authority  
17 granted to any other political subdivision prior to July 1, 2018.

18 Section 2. This Act shall become effective upon signature by the governor or, if not  
19 signed by the governor, upon expiration of the time for bills to become law without signature  
20 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.
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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 96 Original

2018 Regular Session

Richard

**Abstract:** Provides that certain local sales taxes do not limit and are not limited by the authority of Sales Tax District No. 4 of Lafourche Parish to collect the full 1% sales tax authorized by the voters in 1986.

Present constitution authorizes any school board, parish, or municipality, subject to voter approval, to levy and collect a sales and use tax if the combined rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards, parishes, or municipalities, which additional taxes must also be approved by the voters.

Present law authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% (excluding state and law enforcement district taxes). Present law authorizes school boards and parish governing authorities to create special districts to utilize the additional taxing authority provided by present law in specified areas.

Local ordinance in Lafourche Parish, which received voter approval in 1986, provides for levy and collection of 1% sales tax in Sales Tax District No. 4 of Lafourche Parish. Subsequent ordinance, effective Nov. 1, 1996, lowered the tax rate from 1% to 7/10%.

Proposed law provides that if the sales tax district begins again to collect the full 1% tax authorized by the voters in 1986, the increased tax rate may exceed the combined rate limit and shall not affect previously granted taxing authority of any other local government entity.

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

(Adds R.S. 47:338.54.1)