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## DIGEST

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HB 96 Reengrossed

2018 Regular Session

Richard

**Abstract:** Authorizes Sales Tax District No. 4 of Lafourche Parish, subject to voter approval, to reinstate the full 1% sales tax originally authorized by the voters in 1986; provides that the additional tax does not limit and is not limited by other local sales taxes.

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 the sales tax district may again, subject to voter approval, levy the full 1% tax authorized by the voters in 1986. Provides that the additional tax 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)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Add requirement for voter approval of the reinstatement of the sales tax at the original 1% rate.