

SENATE BILL NO. 457

BY SENATOR LAFLEUR

1 AN ACT

2 To enact R.S. 47:338.198, relative to sales and use taxes; to authorize the levy of an
3 additional sales and use tax by the Avoyelles Parish School Board; to require voter
4 approval of the tax; and to provide for related matters.

5 Notice of intention to introduce this Act has been published.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.198 is hereby enacted to read as follows:

8 **§338.198. Avoyelles Parish School Board; authority to levy additional sales and**
9 **use tax**

10 **A. The Avoyelles Parish School Board is hereby authorized to levy and**
11 **collect an additional sales and use tax not to exceed one percent within the**
12 **territorial jurisdiction of the parish.**

13 **B. In accordance with the provisions of Article VI, Section 29(B) of the**
14 **Constitution of Louisiana, the additional sales and use tax shall be authorized**
15 **to exceed the limitation found in Article VI, Section 29(A) of the Constitution**
16 **of Louisiana and shall be in addition to the taxes authorized by R.S. 47:338.54**
17 **and other law.**

18 **C. The sales and use tax so levied shall be imposed by resolution of the**
19 **Avoyelles Parish School Board and shall be levied upon the sale at retail, the**
20 **use, lease, or rental, the consumption and the storage for consumption of**
21 **corporeal movable property, and on sales of services in the parish, all as defined**
22 **in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.**
23 **However, the resolution imposing the tax shall be adopted by the Avoyelles**
24 **Parish School Board only after the question of the imposition of the tax has been**

1 submitted to the qualified electors of the parish at an election conducted in
 2 accordance with the Louisiana Election Code and the majority of those voting
 3 in the election voted in favor of the adoption of the ordinance.

4 D. This tax shall be in addition to all other taxes and shall be collected
 5 at the same time and in the same manner as set forth in Chapter 2-D of Subtitle
 6 II of Title 47 of the Louisiana Revised Statutes of 1950.

7 Section 2. This Act shall become effective upon signature by the governor or, if not
 8 signed by the governor, upon expiration of the time for bills to become law without signature
 9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 10 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 11 effective on the day following such approval.

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____