

2018 Regular Session

SENATE BILL NO. 312

BY SENATOR LAFLEUR

PUBLIC MEETINGS. Revises procedure regarding meetings to call an election to levy or renew taxes. (8/1/18)

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AN ACT

To amend and reenact R.S. 42:19.1, relative to notice of meetings; to provide for procedure for increase of a tax; to provide for renewal of a tax; to provide for continuation of a tax; to provide for calling an election by political subdivision; to provide for prohibitions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 42:19.1 is hereby amended and reenacted to read as follows:

§19.1. Procedure for the levy, increase, renewal, or continuation of a tax or for calling an election for such purposes by political subdivisions

A.(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, in addition to any other requirements provided for in R.S. 42:19 or other provisions of law, public notice of the date, time, and place of any meeting at which a political subdivision as defined in Article VI, Section 44(2) of the Constitution of Louisiana intends to levy a new ad valorem property tax or sales and use tax, or increase or renew any existing ad valorem property tax or sales and use tax, or authorize the calling of an election for submittal of such question to the voters of the political subdivision shall be published in the official journal of the political subdivision no

1 more than sixty days nor less than thirty days before such public meeting; ~~shall be~~  
2 ~~announced to the public during the course of a public meeting of such political~~  
3 ~~subdivision no more than sixty days nor less than thirty days before such public~~  
4 ~~meeting~~; and notice of such meeting shall be written and hand delivered or  
5 transmitted by email to each voting member of any governing authority of a political  
6 subdivision that is required to approve such a measure previously adopted by another  
7 governing authority and to each state senator and representative in whose district all  
8 or a portion of the political subdivision is located, no more than sixty days nor less  
9 than ~~thirty~~ **ten** days before such public meeting. Email delivery shall be made to the  
10 official email address of such voting members or legislators and to any other address  
11 provided in writing to the political subdivision by such a voting member or  
12 legislator. The inadvertent failure to notify a state senator or representative as  
13 required by this Subsection shall not constitute a violation of this Section; however,  
14 the knowing failure to notify a state senator or representative as required by this  
15 Subsection or the willful disregard of the requirement to notify a state senator or  
16 representative as required by this Subsection shall constitute a violation of this  
17 Chapter.

18 (b) If at a meeting held in accordance with Subparagraph (a) of this  
19 Paragraph a political subdivision adopts such a measure, the provisions of this  
20 Section shall not apply to a subsequent meeting of such political subdivision if the  
21 only action taken at the subsequent meeting is one which results in a change to the  
22 previously adopted measure that reduces the rate or term of the tax in the measure  
23 and thereby reduces the total amount of tax that would be collected under the  
24 measure, or substantially reduces the cost to the political subdivision of any bond or  
25 debt obligation to be incurred by the political subdivision.

26 (2)(a) In the event of cancellation or postponement of a meeting at which  
27 consideration of or action upon a proposal to levy, increase, renew, or continue any  
28 ad valorem or sales and use tax or authorize the calling of an election for submittal  
29 of such questions to the voters of the political subdivision was scheduled, ~~notice of~~

1       ~~the date, time, and place of any subsequent meeting to consider such proposal shall~~  
 2       ~~be published in the official journal of the political subdivision no less than ten days~~  
 3       ~~before such subsequent meeting~~ **no notice is required if the date, time, and place**  
 4       **of any subsequent meeting is announced in a meeting which has been held for**  
 5       **the purpose of considering the aforementioned. The announcement of the**  
 6       **subsequent meeting shall be noted in the minutes, and the new date shall not be**  
 7       **more than ninety days from the date of the scheduled meeting provided in the**  
 8       **initial written notice.**

9               (b) However, in the event that consideration of or action upon any such  
 10       proposal was postponed at the scheduled meeting, or any such proposal was  
 11       considered at the scheduled meeting without action or vote, then any subsequent  
 12       meeting to consider such proposal shall be subject to the requirements of  
 13       Subparagraph (a) of this Paragraph ~~unless the date, time, and place of a subsequent~~  
 14       ~~meeting for consideration of such proposal is announced to the public during the~~  
 15       ~~course of such meeting.~~

16               B. The provisions of this Section shall not apply to ~~any~~ **the following:**

17               **(1) Any** consideration of or action upon a proposal to levy additional or  
 18       increased ad valorem property tax millages on property without voter approval to  
 19       which the provisions of R.S. 47:1705(B)(2)(c) and (d) apply.

20               **(2) The levy of taxes for the payment of general obligation bonds.**

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Angela L. De Jean.

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SB 312 Original

DIGEST  
2018 Regular Session

LaFleur

Present law provides that when a political subdivision intends to levy a new ad valorem property tax or sales and use tax, or increase or renew any existing ad valorem property tax or sales and use tax, or authorize the calling of an election for submittal of such question to the voters of the political subdivision, notice will be published in the official journal of the political subdivision no more than 60 days nor less than 30 days before the public meeting. It must be announced to the public during the course of a public meeting of such political subdivision no more than 60 days nor less than 30 days before such public meeting.

Proposed law retains present law but removes the requirement of announcing to the public during the course of a public meeting of such political subdivision.

Present law provides that notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of any governing authority of a political subdivision in no more than 60 days nor less than 30 days before such public meeting.

Proposed law provides that the notice shall be given no more than 60 days nor less than 10 days before such public meeting.

Proposed law provides that a second written notice does not have to be sent to elected officials nor published in the official journal of the political subdivision when a subsequent meeting has been scheduled to consider or act upon a proposal to levy, increase, renew, or continue any ad valorem or sales and use tax or authorize the calling of an election for submittal of such questions to the voters of the political subdivision as long as the subsequent meeting is announced during a meeting that has been held for the consideration of the aforementioned, the announcement is recorded in the minutes, and the subsequent meeting is held within 90 days of the initial meeting which was announced through written notice.

Present law provides that the provisions of present law shall not apply to any consideration of or action upon a proposal to levy additional or increased ad valorem property tax millages on property without voter approval to which the provisions of present law apply.

Proposed law retains present law and adds the levy of taxes for the payment of general obligation bonds to the prohibition provisions in present law.

Effective August 1, 2018.

(Amends R.S. 42:19.1)