

Regular Session, 2009

SENATE BILL NO. 324

BY SENATOR LAFLEUR

TAX/LOCAL. Authorizes school districts under the Evangeline Parish School Board to increase the sales tax, not to exceed one percent. (8/15/09)

1 AN ACT

2 To amend and reenact R.S. 33:2721.8, relative to the Evangeline Parish School Board; to
3 authorize any school district in Evangeline Parish, to levy and collect an additional
4 sales and use tax; to provide for the purpose of the tax; and to provide for related
5 matters.

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

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:2721.8 is hereby amended and reenacted to read as follows:

9 §2721.8. Authorization to levy and collect tax in Evangeline Parish; procedure;
10 collection; allocation of proceeds; incurring debt and issuing bonds

11 A.~~(1)~~ In addition to any other authority granted by R.S. 33:2721.6 or
12 otherwise, **any school district in Evangeline Parish ("District") governed by** the
13 Evangeline Parish School Board ~~as the governing authority of any school district in~~
14 ~~Evangeline Parish, may levy and collect within the district up to an additional one~~
15 ~~percent tax upon the sale at retail, the use, the lease or rental, the consumption, and~~
16 ~~the storage for use or consumption of tangible personal property and on sales of~~
17 ~~services as defined by law~~ **("Parish School Board"), may levy and collect within**

1 such District an additional sales and use tax not in excess of one percent, if
2 approved by a majority of electors voting therein in an election held for that purpose.

3 ~~(2) The rate of the tax hereinabove described, when combined with the rate~~
4 ~~of all other sales and use taxes, exclusive of state sales and use taxes, levied and~~
5 ~~collected within any district by the school board, the parish, other taxing districts or~~
6 ~~municipalities within the district, shall not exceed five percent.~~

7 ~~B. In accordance with the provisions of Section 29(B) of Article VI of the~~
8 ~~Constitution of Louisiana, the additional tax may exceed the limitation set forth in~~
9 ~~Section 29(A) of Article VI of the Constitution of Louisiana by the amount~~
10 ~~authorized herein.~~

11 ~~C. (1) B. (1)~~ The additional tax shall be imposed by resolution ordinance of
12 the ~~parish school board~~ Parish School Board, and shall be levied upon the sale at
13 retail, the use, the lease or rental, the consumption, ~~the distribution and storage for~~
14 ~~use or consumption of tangible personal property.~~ and the storage for use or
15 consumption of tangible personal property and upon the sale of services within
16 the District, all as presently or hereafter defined in Chapter 2D of Subtitle II of
17 Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Uniform
18 Local Sales Tax Code").

19 (2) Except where inapplicable, the procedure established by ~~R.S. 47:301~~
20 ~~through 317~~ the Uniform Local Sales Tax Code shall be followed in the imposition,
21 collection, and enforcement of the tax, and procedural details necessary to be
22 established to supplement the provisions of those Sections and to make said
23 provisions applicable to the tax herein authorized shall be fixed in the ~~resolution~~
24 ordinance adopted by the parish school board.

25 (3) The ~~resolution ordinance may~~ shall provide for a contract with the
26 ~~sheriff of such parish or with any other agency or political subdivision for the~~
27 ~~collection of the tax.~~ designated sales tax collector of Evangeline Parish for the
28 collection of the tax.

29 (4) The tax shall be imposed and collected uniformly throughout the district.

1 (5) The proceeds of ~~the~~ such tax, after paying the necessary and
2 reasonable expenses of collecting and administering the tax, shall be dedicated
3 solely for ~~the purposes in and for the district as approved by the electorate,~~
4 constructing, improving, maintaining and/or operating school buildings and
5 related capital facilities within the particular district as approved by the
6 electorate, including the funding of the proceeds of such tax into bonds in the
7 manner provided by state law, including the funding of the proceeds of such tax
8 ~~into bonds in the manner provided by Subpart F of Part III of Chapter 4 of Subtitle~~
9 ~~II of Title 39 of the Louisiana Revised Statutes of 1950, as amended, which funding~~
10 may be submitted to the voters in the same proposition in which the tax ~~was~~ is
11 submitted.

12 ~~D. C.~~ C. The ~~resolution~~ ordinance imposing the tax herein authorized shall be
13 adopted by the ~~parish school board~~ Parish School Board only after the question of
14 the imposition of the tax shall have been submitted to the qualified electors of ~~the~~
15 such district District at an election called, conducted, canvassed, and promulgated
16 in accordance with the general election laws of the state of Louisiana and the
17 majority of those voting in the election shall have voted in favor of the adoption of
18 the ~~resolution~~ ordinance. Voting machines shall be used in the election and all
19 expenses of the election shall be borne by the ~~parish school board~~ Parish School
20 Board.

21 ~~E. D.~~ D. The authority granted by this Section shall not limit in any respect any
22 prior taxing authority granted by any other provision of law to any other political
23 subdivision, and shall be in addition to any such other authority. Further, the
24 authority granted by this Section to levy an additional one percent sales and use
25 tax in any school district governed by the Parish School Board shall not be
26 interpreted to permit a school district to levy and collect in any area of the
27 parish of Evangeline an additional sales and use tax in excess of one percent.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

DIGEST

LaFleur (SB 324)

Present constitution (La. Const. Art. VI, Sec. 29) authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the 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 or local governmental subdivisions, which additional taxes must also be approved by the voters.

Present law (R.S. 33:2721.6) authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total rate of 5% (excluding state and law enforcement district taxes.)

Present law (R.S. 33:2721.8) provides that in addition to present law, the Evangeline Parish School Board (board) is authorized to levy and collect within the district up to an additional 1% sales and use tax subject to voter approval, provided the total sales and use taxes levied by the school board, parish or other taxing district or municipalities within the district does not exceed 5%. Provides that present law is specifically intended to exceed the 3% limit set in the present constitution in accordance with the legislature's authority granted in the constitution.

Proposed law removes the authority to levy the additional tax up to 1% sales and use tax from the Evangeline Parish School Board and gives it to any school district (district) in Evangeline Parish governed by the Evangeline Parish School Board. Retains present law that such additional tax must be approved by a majority of electors voting at an election held for that purpose. Removes provisions regarding 5% cap on total local sales and use tax and statement that law is specifically exceeding the constitutional limit on local sales and use tax in accordance with the constitution.

Present law provides that the additional tax may be imposed by resolution of the board. Provides that the resolution may provide for a contract with the sheriff of such parish or with any other agency or political subdivision for the collection of the tax.

Proposed law provides that the additional tax shall be imposed by ordinance of the board. Provides that the ordinance shall provide for a contract with the designated sale tax collector of Evangeline Parish for collection of the tax.

Present law provides that the additional tax shall be levied upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption of tangible personal property.

Proposed law retains present law and adds the requirements that the tax be levied upon the storage for use or consumption of tangible personal property and upon the sale of services within the district as provided for in the Uniform Local Sales Tax Code.

Present law provides that the proceeds of the tax, shall be dedicated solely for the purposes of the district as approved by the electorate, including the funding of the proceeds of such tax into bonds which funding may be submitted to the voters in the same proposition in which the tax was submitted.

Proposed law provides that the proceeds of such tax, after paying the necessary and reasonable expenses of collecting and administering the tax, shall be dedicated solely for

constructing, improving, maintaining or operating school buildings and related capital facilities within the particular district as approved by the electorate, including the funding of the proceeds of such tax into bonds which funding may be submitted to the voters in the same proposition in which the tax is submitted.

Proposed law provides that the authority granted to levy an additional 1% sales and use tax in any school district governed by the Parish School Board shall not be interpreted to permit a school district to levy and collect in any area of the parish of Evangeline an additional sales and use tax in excess of 1%.

Effective August 15, 2009.

(Amends R.S. 33:2721.8)