

SENATE BILL NO. 324

BY SENATOR LAFLEUR

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AN ACT

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

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

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

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

A.~~(1)~~ In addition to any other authority granted by R.S. 33:2721.6 or otherwise, any school district in Evangeline Parish ("district") governed by the Evangeline Parish School Board as the governing authority of any school district in Evangeline Parish, may levy and collect within the district up to an additional one percent tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services as defined by law ("parish school board"), may levy and collect within such district an additional sales and use tax not in excess of one percent, if approved by a majority of electors voting therein in an election held for that purpose.

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

~~B. In accordance with the provisions of Section 29(B) of Article VI of the Constitution of Louisiana, the additional tax may exceed the limitation set forth in~~

1 ~~Section 29(A) of Article VI of the Constitution of Louisiana by the amount~~
2 ~~authorized herein.~~

3 ~~C.(1)~~ **B. (1)** The additional tax shall be imposed by ~~resolution~~ **ordinance** of
4 the parish school board, and shall be levied upon the sale at retail, the use, the lease
5 or rental, the consumption, ~~the distribution and storage for use or consumption of~~
6 ~~tangible personal property.~~ **and the storage for use or consumption of tangible**
7 **personal property and upon the sale of services within the District, all as**
8 **presently or hereafter defined in Chapter 2D of Subtitle II of Title 47 of the**
9 **Louisiana Revised Statutes of 1950, as amended (the "Uniform Local Sales Tax**
10 **Code").**

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

17 (3) The ~~resolution~~ **ordinance** may **shall** provide for a contract with the
18 ~~sheriff of such parish or with any other agency or political subdivision for the~~
19 ~~collection of the tax.~~ **designated sales tax collector of Evangeline Parish for the**
20 **collection of the tax.**

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

22 (5) The proceeds of the tax, **after paying the necessary and reasonable**
23 **expenses of collecting and administering the tax,** shall be dedicated solely for the
24 ~~purposes in and for the district as approved by the electorate;~~ **constructing,**
25 **improving, maintaining, and operating school buildings and related capital**
26 **facilities within the particular district as approved by the electorate, including**
27 **the funding of the proceeds of such tax into bonds in the manner provided by**
28 **state law,** including the funding of the proceeds of such tax into bonds in the manner
29 ~~provided by Subpart F of Part III of Chapter 4 of Subtitle II of Title 39 of the~~
30 Louisiana Revised Statutes of 1950, as amended, which funding may be submitted

1 to the voters in the same proposition in which the tax ~~was~~ **is** submitted.

2 ~~D. C.~~ The ~~resolution~~ **ordinance** imposing the tax herein authorized shall be
3 adopted by the parish school board only after the question of the imposition of the
4 tax shall have been submitted to the qualified electors of ~~the~~ **such** district at an
5 election called, conducted, canvassed, and promulgated in accordance with the
6 general election laws of the state of Louisiana and the majority of those voting in the
7 election shall have voted in favor of the adoption of the ~~resolution~~ **ordinance**.
8 Voting machines shall be used in the election and all expenses of the election shall
9 be borne by the parish school board.

10 ~~E. D.~~ The authority granted by this Section shall not limit in any respect any
11 prior taxing authority granted by any other provision of law **to any other political**
12 **subdivision**, and shall be in addition to any such other authority. **Further, the**
13 **authority granted by this Section to levy an additional one percent sales and use**
14 **tax in any school district governed by the parish school board shall not be**
15 **interpreted to permit a school district to levy and collect in any area of the**
16 **parish of Evangeline an additional sales and use tax in excess of one percent.**

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____