

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.

Prior law (R.S. 33:2721.6) authorized 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.)

Prior law (R.S. 33:2721.8) provided that in addition to prior law, the Evangeline Parish School Board (board) was 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 did not exceed 5%. Provided that prior law was specifically intended to exceed the 3% limit set in the present constitution in accordance with the legislature's authority granted in the constitution.

New 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 prior 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.

Prior law provided that the additional tax may be imposed by resolution of the board. Provided 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.

New 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.

Prior law provided 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.

New law retains prior 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.

Prior law provided 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.

New 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 and 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.

New 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)