

Regular Session, 2011

SENATE BILL NO. 252

BY SENATOR ERDEY

SPECIAL DISTRICTS. Authorizes the Livingston Parish Gravity Drainage District to levy their own 1/2 cent sales tax. (8/15/11)

1 AN ACT

2 To enact R.S. 38:1805.1, relative to gravity drainage districts; to authorize the Livingston
3 Parish Gravity Drainage District No. 6 to levy a sales and use tax; to require voter
4 approval of such tax; to provide for the purposes of such tax; to authorize the
5 issuance of bonds; and to provide for related 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. 38:1805.1 is hereby enacted to read as follows:

9 **§1805.1. Livingston Parish Gravity Drainage District No. 6; levy of sales and**
10 **use tax; bonds**

11 **A. Subject to the approval of a majority of the electors within the**
12 **Livingston Parish Gravity Drainage District No. 6 at a special election called for**
13 **the purpose, the police jury of Livingston Parish as the governing authority of**
14 **the district is hereby authorized to levy a sales and use tax not exceeding one-**
15 **half of one percent within the district. The tax shall be imposed by ordinance**
16 **of the police jury and shall be levied upon the sale at retail, the use, the lease or**
17 **rental, the consumption, the distribution and storage for use or consumption,**

1 of tangible personal property, and upon the sales of services within the district,
2 all as presently or hereafter defined in R.S. 47:301 through 317. This tax shall
3 be in addition to all other taxes currently levied in Livingston Parish, and except
4 where inapplicable, the procedure established by R.S. 47:301 through 317 shall
5 be followed in the imposition, collection, and enforcement of the tax.
6 Procedural details necessary to supplement the provisions of those sections and
7 to make said provisions applicable to the tax herein authorized shall be fixed in
8 the ordinance of the police jury imposing the tax.

9 B. Before any tax is levied under the provisions of this Section, there
10 shall be submitted to the qualified electors of the area within the district at a
11 special election called for that purpose a proposition to authorize the imposition
12 of the sales and use tax including the purpose, rate, and duration of the tax at
13 an election to be conducted in accordance with the general election laws of the
14 state of Louisiana, and a majority of those voting in the election shall have voted
15 in favor of the proposition. In addition, the proposition may also include
16 provisions authorizing the funding of the sales and use tax into negotiable bonds
17 or certificates of indebtedness payable solely from an irrevocable pledge and
18 dedication of all or a portion of the proceeds of the tax subject to the prior
19 payment of the costs and expenses of administration and collection of the tax.

20 C. The proceeds of the tax authorized by and levied in accordance with
21 the provisions of this Section shall be used exclusively to acquire drainage
22 works; rights of way for canals and ditches; flood prevention works; equipment
23 and facilities necessary to construct, maintain, and operate outlets for the
24 waters of the district; and to prevent flooding.

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

DIGEST

Present law provides that gravity drainage districts may levy special taxes on all the property within such district for the purpose of maintaining, operating, constructing, and improving the drainage works in such district in the manner authorized by present law, after having been authorized to do so at a special election held in accordance with the provisions of

present law.

Proposed law retains present law and authorizes the Livingston Parish Gravity Drainage District No. 6 to levy a sales and use tax not exceeding ½ of 1% within the district.

Proposed law provides that such tax shall be imposed by ordinance of the police jury and 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, and upon the sales of services within the district, all as defined in present law.

Proposed law provides that such tax shall be in addition to all other taxes currently levied in Livingston Parish.

Proposed law provides that the proceeds of such tax will be used exclusively to acquire drainage works; rights of way for canals and ditches; flood prevention works; equipment and facilities necessary to construct, maintain, and operate outlets for the waters of the district; and to prevent flooding.

Effective August 15, 2011.

(Adds R.S. 38:1805.1)