

SENATE BILL NO. 252

BY SENATOR ERDEY

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 parish council of Livingston Parish as the governing authority**
14 **of 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 parish council and shall be levied upon the sale at retail, the use, the lease**
17 **or rental, the consumption, the distribution and storage for use or consumption,**
18 **of tangible personal property, and upon the sales of services within the district,**
19 **all as presently or hereafter defined in R.S. 47:301 through 317. This tax shall**
20 **be in addition to all other taxes currently levied in Livingston Parish, and except**
21 **where inapplicable, the procedure established by R.S. 47:301 through 317 shall**
22 **be followed in the imposition, collection, and enforcement of the tax.**
23 **Procedural details necessary to supplement the provisions of those sections and**
24 **to make the provisions applicable to the tax herein authorized shall be fixed in**
25 **the ordinance of the parish council imposing the tax.**

26 **B. Before any tax is levied under the provisions of this Section, there**
27 **shall be submitted to the qualified electors of the area within the district at a**

1 special election called for that purpose a proposition to authorize the imposition
 2 of the sales and use tax including the purpose, rate, and duration of the tax at
 3 an election to be conducted in accordance with the general election laws of the
 4 state of Louisiana, and a majority of those voting in the election shall have voted
 5 in favor of the proposition. In addition, the proposition may also include
 6 provisions authorizing the funding of the sales and use tax into negotiable bonds
 7 or certificates of indebtedness payable solely from an irrevocable pledge and
 8 dedication of all or a portion of the proceeds of the tax subject to the prior
 9 payment of the costs and expenses of administration and collection of the tax.

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

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____