

Prior law provided 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 prior law, after having been authorized to do so at a special election held in accordance with the provisions of prior law.

New law retains prior law and authorizes the Livingston Parish Gravity Drainage District No. 6 to levy a sales and use tax not exceeding $\frac{1}{2}$ of 1% within the district.

New law provides that such tax shall be imposed by ordinance of the parish council 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 prior law.

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

New 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)