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

DIGEST

Mills (SB 653)

Present law authorizes various municipalities to create sales tax districts governed by the governing authorities of the municipalities and levy a one percent sales tax if approved by voters. The proceeds of the tax must be used for paying the costs and expenses of constructing, improving, and maintaining the municipalities' infrastructure or to promote the economic development of the sales tax districts and the municipalities, and may be funded into bonds for such purposes.

Proposed law provides for the use of the tax proceeds of the sales tax district in Breaux Bridge as follows:

1. Ten percent to be used annually for the repair and maintenance of the municipality's infrastructure which serves property located within the municipality.
2. Ninety percent to be expended on new construction of infrastructure within the municipality or substantial improvements of existing infrastructure according to a Master Plan for the Construction of Municipal Infrastructure which must list the specific infrastructure construction or improvement projects to be funded through the tax proceeds, including funding into bonds for such purposes.
 - (a) The Master Plan may not be finally adopted by the governing authority of Breaux Bridge until the governing authority has at least 3 open and public meetings at which the Master Plan may be reviewed by the public, explained to the public, and at which the public is allowed to comment. The governing authority must give notice of its intention to adopt such Master Plan before each meeting, and notice must be published in the official journal, the publication to appear at least 14 days before the public meeting and must state the date, time, and place of the public hearing.
 - (b) Proposed law provides that the specific intent of the legislature in enacting this provision is that the Master Plan shall not include funding for repair and maintenance of municipal infrastructure, and any such funding in the Master Plan is null and void.

Proposed law specifies that it is retroactive and applies to any such tax proceeds in Breaux Bridge which are not expended on the effective date of the proposed law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:338.1(D))