

Regular Session, 2013

HOUSE BILL NO. 325

BY REPRESENTATIVE ST. GERMAIN

TAX/LOCAL: Authorizes the imposition of an additional sales and use tax by the governing authority of Iberville Parish

1 AN ACT

2 To enact R.S. 47:338.64.1, relative to the parish of Iberville; to authorize the governing
3 authority of the parish to levy and collect an additional sales and use tax; to provide
4 for the use of the proceeds of the tax; to provide for voter approval; and to provide
5 for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.64.1 is hereby enacted to read as follows:

11 §338.64.1. Authorization to levy and collect additional sales and use tax in Iberville
12 Parish

13 A. The governing authority of Iberville Parish may levy and collect an
14 additional sales and use tax not in excess of one percent.

15 B. The tax authorized by this Section shall be in addition to all other taxes
16 which the governing authority of the parish is authorized to levy, and, pursuant to
17 Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
18 the combined rate limitation established in Section 29(A) of Article VI of the
19 Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.54.
20 The authority granted in this Section shall not limit any prior taxing authority granted

1 to the parish or any other political subdivision by any other provision of law,
2 including any authority granted to any other political subdivision to exceed the cited
3 rate limitations.

4 C. Such sales and use tax shall be imposed by ordinance of the governing
5 authority of the parish and shall be levied upon the sale at retail, the use, lease, or
6 rental, the consumption, and the storage for use or consumption of tangible personal
7 property and on sales of services in Iberville Parish, all as defined in Chapter 2 of
8 this Subtitle; however, the ordinance imposing the tax shall be adopted only after the
9 proposed tax is approved by a majority of the qualified electors voting on the
10 proposition at an election held for that purpose and conducted in accordance with the
11 Louisiana Election Code.

12 D. The sales and use tax herein authorized shall be collected at the same time
13 and in the same manner as set forth in Chapter 2 of this Subtitle.

14 E. The proceeds of the tax may be used for such lawful purposes as are
15 determined by the governing authority of Iberville Parish, including the funding of
16 a portion of the avails of the tax into bonds in the manner provided by law.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

St. Germain

HB No. 325

Abstract: Authorizes the governing authority of the parish of Iberville, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%.

Present constitution 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.

Present law authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total of 5% (excluding state and law enforcement district taxes).

Proposed law authorizes the parish of Iberville, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the parish or any other political subdivision.

Proposed law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

Proposed law also provides that the proceeds of the tax may be used for such purposes as are determined by the governing authority of Iberville Parish, including the funding of a portion of the avails of the tax into bonds.

(Adds R.S. 47:338.64.1)