

Regular Session, 2013  
HOUSE BILL NO. 325  
BY REPRESENTATIVE ST. GERMAIN

# ACT No. 245

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 that 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  
21 to the parish or any other political subdivision by any other provision of law,  
22 including any authority granted to any other political subdivision to exceed the cited  
23 rate limitations.

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

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

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

\_\_\_\_\_  
 SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
 PRESIDENT OF THE SENATE

\_\_\_\_\_  
 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_