

Existing constitution authorizes any school board, 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, parishes, and municipalities, which additional taxes must also be approved by the voters.

Existing 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).

New law authorizes Iberville Parish, 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 existing constitution or existing law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the parish or any other political subdivision.

New 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.

New 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.

Effective August 1, 2013.

(Adds R.S. 47:338.64.1)