
DIGEST

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HB 263 Original

2017 Regular Session

Richard

Abstract: Provides that certain subsequently levied sales taxes do not limit the authority of Sales Tax District No. 4 of Lafourche Parish to collect the full rate of a 1% sales tax previously authorized by the voters.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax if the combined 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 and collect sales and use taxes not to exceed a combined rate of 5% in a parish or municipality (excluding state and law enforcement district taxes). Present law authorizes school boards and parish governing authorities to create special districts to utilize the additional taxing authority provided by present law.

Local ordinance in Lafourche Parish of 1986, which received voter approval, provides for levy and collection of 1% sales tax in Sales Tax District No. 4 of Lafourche Parish. Subsequent ordinance, effective Nov. 1, 1996, lowered the tax rate for this tax to 7/10%.

Proposed law provides that no local sales tax levied since Nov. 1, 1996, restricts the authority of the sales tax district to collect the full 1% tax authorized by the voters in 1986.

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

(Adds R.S. 47:338.54.1)