RÉSUMÉ DIGEST

ACT 486 (SB 312)

2018 Regular Session

LaFleur

<u>Prior law</u> provided that when a political subdivision intends to levy a new ad valorem property tax or sales and use tax, or increase or renew any existing ad valorem property tax or sales and use tax, or authorize the calling of an election for submittal of such question to the voters of the political subdivision, notice will be published in the official journal of the political subdivision no more than 60 days nor less than 30 days before the public meeting. It must be announced to the public during the course of a public meeting of such political subdivision no more than 60 days nor less than 30 days before the public meeting.

New law provides that when a political subdivision intends to propose a new ad valorem property tax or sales and use tax, and increase or renew any existing ad valorem property tax or sales and use tax, or authorize the calling of an election for submittal of such question to the voters of the political subdivision, notice will be published in the official journal of the political subdivision no more than 60 days nor less than 20 days before the public meeting. Removes the requirement of announcing to the public during the course of a public meeting of the political subdivision.

<u>Prior law</u> provided that notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of any governing authority of a political subdivision in no more than 60 days nor less than 30 days before the public meeting.

<u>New law</u> provides that the notice shall be given no more than 60 days nor less than 20 days before the public meeting.

<u>Prior law</u> provided that in the event of cancellation or postponement of a meeting at which consideration of or action upon a proposal to levy, increase, renew, or continue any ad valorem or sales and use tax, or authorize the calling of an election for submittal of such questions to the voters of the political subdivision was scheduled, notice of the date, time, and place of any subsequent meeting to consider such proposal shall be published in the official journal of the political subdivision no less than 10 days before such subsequent meeting. <u>New law</u> deletes <u>levy</u> from <u>prior law</u> provisions regarding notice after cancellation or postponement; otherwise retains prior law.

Effective August 1, 2018.

(Amends R.S. 42:19.1)