

ACT No. 539

2018 Regular Session

HOUSE BILL NO. 96

BY REPRESENTATIVE RICHARD

1 AN ACT

2 To enact R.S. 47:338.54.1, relative to sales and use taxes levied in Lafourche Parish; to
3 provide relative to the authority of Sales Tax District No. 4 of Lafourche Parish to
4 levy a tax subject to approval by the voters; to provide relative to applicability of
5 combined rate limitations; and to provide 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. 47:338.54.1 is hereby enacted to read as follows:

11 §338.54.1. Sales and use rate tax limits; Lafourche Parish

12 The governing authority of Lafourche Parish Sales Tax District No. 4 may
13 reinstate the levy of the full rate of a sales and use tax that was approved by the
14 voters on September 27, 1986, if the tax increase is approved by a majority of the
15 voters of the district who vote on a proposition authorizing the increase. If after July
16 1, 2018, Lafourche Parish Sales Tax District No. 4 reinstates the levy of the full rate
17 of a sales and use tax approved by the voters of the district on September 27, 1986,
18 the incremental change in the tax rate from the rate levied on July 1, 2018, is not
19 subject to the combined rate limitation in R.S. 47:338.54 and shall not limit in any
20 respect the taxing authority granted to any other political subdivision prior to July
21 1, 2018.

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____