

---

**SENATE FLOOR AMENDMENTS**

2019 Regular Session

Amendments proposed by Senator Walsworth to Engrossed House Bill No. 208 by Representative Brass

---

1 AMENDMENT NO. 1

2 Delete Amendment No. 1 proposed by the Senate Committee on Education and adopted by  
3 the Senate on May 31, 2019.

4 AMENDMENT NO. 2

5 On page 1, line 2, between "(B)(1)" and "and" insert ", (E),"

6 AMENDMENT NO. 3

7 On page 1, line 4, between "date;" and "and to" insert "to provide relative to the taxing  
8 authority of such district;"

9 AMENDMENT NO. 4

10 On page 1, line 7, between "(B)(1)" and "and" insert ", (E),"

11 AMENDMENT NO. 5

12 On page 1, between lines 19 and 20, insert the following:

13 "E.(1) A district may, in accordance with this Subsection, levy and collect a  
14 sales and use tax not to exceed one percent within the district. The sales and use tax  
15 authorized by this Subsection shall be imposed by ordinance of the district and shall  
16 be levied upon the sale at retail, the use, lease or rental, consumption and the storage  
17 for use or consumption of tangible personal property, and on sales of services, all as  
18 defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of  
19 1950 in the district except that the sale at retail, the use, the consumption, the  
20 distribution, and the storage for use or consumption of food and prescription drugs  
21 is hereby specifically exempted from the tax in accordance with the requirements of  
22 R.S. 47:305. However, the ordinance imposing said tax shall be adopted by the  
23 district only after the question of the imposition of the tax has been submitted to the  
24 qualified electors of the district at an election to be conducted in accordance with the  
25 election laws of the state of Louisiana, and the majority of those voting in the  
26 election have voted in favor of the imposition of the tax. This tax shall be in addition  
27 to all other authorized sales and use taxes and shall be collected at the same time and  
28 in the same manner as set forth in Chapter 2 of Subtitle II of Title 47 of the Louisiana  
29 Revised Statutes of 1950. Any sales and use tax levied by an educational facilities  
30 improvement district shall be excluded from the calculation of total sales and use  
31 taxes levied within an area for the purposes of R.S. 47:338.54.

32 (2) A tax levied pursuant to Paragraph (1) of this Subsection may only be  
33 imposed and collected for a time period not to exceed twenty years, but may be  
34 renewed for a time period of up to twenty years upon the favorable vote of the  
35 majority of the qualified electors of the district as provided by law."