

CONFERENCE COMMITTEE REPORT

HB 208

2019 Regular Session

Brass

June 5, 2019

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 208 by Representative Brass, recommend the following concerning the Engrossed bill:

1. That Senate Committee Amendment No. 1 proposed by the Senate Committee on Education (#3055), be rejected.
2. That the following amendment to the Engrossed bill be adopted;

AMENDMENT NO. 1

On page 1, line 2, delete "R.S. 33:2740.37(B)(1) and (F)" and insert "R.S. 33:2740.37(B)(1), (E), and (F)"

AMENDMENT NO. 2

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

AMENDMENT NO. 3

On page 1, line 7, delete "R.S. 33:2740.37(B)(1) and (F)" and insert "R.S. 33:2740.37(B)(1), (E), and (F)"

AMENDMENT NO. 4

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

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

(2) A tax levied pursuant to Paragraph (1) of this Subsection shall be levied for a term as provided in the proposition authorizing the levy not to exceed twenty

years. Such a tax may be renewed, subject to the approval of the qualified electors of the district as provided by Paragraph (1) of this Subsection, for a term as provided in the proposition authorizing the renewal not to exceed twenty years."

Respectfully submitted,

Representative Ken Brass

Senator Gerald Boudreaux

Representative Nancy Landry

Senator Dan "Blade" Morrish

Representative Mark Wright

Senator Conrad Appel

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

CONFERENCE COMMITTEE REPORT DIGEST

HB 208

2019 Regular Session

Brass

Keyword and oneliner of the instrument as it left the House

DISTRICTS/SPECIAL: Provides relative to educational facilities improvement districts

Report rejects Senate amendments which would have:

1. Created educational facilities improvement districts in school districts in parishes with populations in specified ranges instead of creating such districts statewide.

Report amends the bill to:

1. Limit the taxing authority to a 20-year period and authorize renewal.

Digest of the bill as proposed by the Conference Committee

Present law creates an educational facilities improvement district in the school districts in the parishes of Tangipahoa, Livingston, East Baton Rouge, West Baton Rouge, Webster, Jefferson, Lafayette, Sabine, DeSoto, Red River, Richland, Morehouse, Madison, Tensas, Natchitoches, Winn, East Carroll, West Carroll, LaSalle, Grant, Caldwell, Franklin, Ouachita, Bienville, and St. Landry and in the cities of Monroe and Baker with the authority to levy a sales tax of not more than 1%, subject to voter approval, and to issue bonds secured by such tax to aid school districts in acquisition, construction, and maintenance of facilities, property, and equipment.

Proposed law retains present law except creates such improvement districts in each school district statewide.

Proposed law allows the districts to impose taxes for a maximum of 20 years and allows for renewal, subject to voter approval.

Present law provides that such districts shall have boundaries coterminous with the school district.

Present law provides that such districts are created for purposes of assisting school boards to purchase, construct, or improve school buildings and other school-related facilities; acquire necessary or desirable equipment and furnishings therefor; repair, maintain, and rehabilitate existing school-related facilities; acquire or improve lands for building sites, playgrounds, and other school-related areas, title to which shall be vested in the public, and to maintain such facilities; to provide funding for other matters for which school boards are authorized by law to expend funds; and generally to assist school boards experiencing financial difficulties regarding capital facilities or other needs.

Present law provides for governance of such districts by a board of at least 5 directors (the number to be determined by the respective school board) and provides for the terms, selection of officers, domicile, and a place or places for meetings. Provides that directors shall serve without compensation but may receive reimbursement of expenses at a rate not to exceed the rate for state employees.

Present law authorizes a district to fund sales tax revenues into bonds in accordance with present law.

Proposed law retains present law.

(Amends R.S. 33:2740.37(B)(1), (E), and (F))