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## DIGEST

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HB 93 Reengrossed

2025 Regular Session

Henry

**Abstract:** Provides relative to the taxing authority of the Acadiana Regional Juvenile Justice District.

Present law (R.S. 15:1109.5) authorizes the board of commissioners of the Acadiana Regional Juvenile Justice District to levy taxes, incur debt, and issue bonds.

Proposed law retains present law generally.

Proposed law authorizes the board to levy and collect a sales and use tax not to exceed 1% within the district, levied upon the sale at retail, the use, consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property or digital products, and on sales of services in the district, all as defined in present law (Ch. 2 of Subtitle II of Title 47 of the La. R.S. of 1950).

Proposed law provides that the ordinance imposing the tax shall be adopted by the board only after the question of the imposition of the tax has been submitted to the qualified electors of the district at an election held for that purpose and conducted in accordance with the La. Election Code and held on a date that corresponds with an election date provided by present law (R.S. 18:402(A)(1) or (B)(1)) and the majority of those voting in the election voted in favor of the imposition of the tax.

Proposed law provides that the tax shall be levied for the purposes set forth in the proposition approved at the election.

Proposed law provides that any and all elections held by the district pursuant to present law (R.S. 15:1109.5) shall be conducted in accordance with the La. Election Code and held on a date that corresponds with an election date provided by present law (R.S. 18:402(A)(1) or (B)(1)).

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

(Adds R.S. 15:1109.5(C) and (D))

### Summary of Amendments Adopted by House

#### The House Floor Amendments to the original bill:

1. Provide that any and all elections held by the district pursuant to present law (R.S.

15:1109.5) shall be conducted in accordance with the La. Election Code and held on a date that corresponds with an election date provided by present law (R.S. 18:402(A)(1) or (B)(1)).