

ACT No. 6

2025 Regular Session
HOUSE BILL NO. 532
BY REPRESENTATIVE MILLER

1 AN ACT
2 To amend and reenact R.S. 18:1283(B), to enact R.S. 18:402.1, and to repeal R.S. 18:402.1,
3 relative to sales and use tax elections in certain municipalities; to provide for an
4 election for a tax that is set to expire; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 18:1283(B) is hereby amended and reenacted and R.S. 18:402.1 is
8 hereby enacted to read as follows:

9 §402.1. Special election date; sales and use tax election in certain municipalities
10 Notwithstanding the provision of R.S. 18:402, if a sales and use tax levied by
11 the governing authority of a municipality with a population of less than sixteen
12 thousand and more than fifteen thousand according to the latest federal decennial
13 census is set to expire before the municipality is able to call an election as provided
14 by law on a date otherwise provided in R.S. 18:402, upon application to and approval
15 by the State Bond Commission by two-thirds vote of its total membership, and with
16 approval of the governor and secretary of state, the governing authority may conduct
17 an election on a Saturday that is not otherwise provided in R.S. 18:402.

18 * * *
19 §1283. Elections
20 * * *

B. The governing authority of the political subdivision may call a special election for any of these purposes to be held on any of the dates set forth in R.S. 18:402(F) or as provided in R.S. 18:402.1, and it shall call an election for any of these purposes when requested to do so by the petition in writing of one-fourth of the electors qualified to vote at an election.

Section 2. R.S. 18:1283(B) is hereby amended and reenacted to read as follows:

§1283. Elections

* * *

B. The governing authority of the political subdivision may call a special election for any of these purposes to be held on any of the dates set forth in R.S. 18:402(F) ~~or as provided in R.S. 18:402.1~~, and it shall call an election for any of these purposes when requested to do so by the petition in writing of one-fourth of the electors qualified to vote at an election.

Section 3. R.S. 18:402.1 is hereby repealed in its entirety.

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

(B) Sections 2 and 3 of this Act shall become effective December 31, 2025.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____