

# ACT No. 131

2025 Regular Session

HOUSE BILL NO. 57

BY REPRESENTATIVE ROMERO

1 AN ACT

2 To enact R.S. 47:338.199, relative to sales and use taxes; to authorize the levy of an  
3 additional sales and use tax by the Jefferson Davis Parish School Board; to require  
4 voter approval of the tax; to provide for effectiveness; and to provide for related  
5 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. 47:338.199 is hereby enacted to read as follows:

11 §338.199. Jefferson Davis Parish School Board; authority to levy additional sales  
12 and use tax

13 A. The Jefferson Davis Parish School Board is hereby authorized to levy and  
14 collect an additional sales and use tax not to exceed one-half of one percent within  
15 the territorial jurisdiction of the parish.

16 B. In accordance with the provisions of Article VI, Section 29(B) of the  
17 Constitution of Louisiana, the additional sales and use tax shall be authorized to  
18 exceed the limitation found in Article VI, Section 29(A) of the Constitution of  
19 Louisiana and shall be in addition to the taxes authorized by R.S. 47:338.54 and  
20 other law.

21 C. The sales and use tax so levied shall be imposed by an ordinance of the  
22 Jefferson Davis Parish School Board and shall be levied upon the sale at retail, the

1        use, lease, or rental, the consumption and the storage for consumption of, and  
2        distribution of tangible personal property or digital products, and on sales of services  
3        in the parish, all as defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana  
4        Revised Statutes of 1950. However, the ordinance imposing the tax shall be adopted  
5        by the Jefferson Davis Parish School Board only after the question of the imposition  
6        of the tax has been submitted to the qualified electors of the parish at an election  
7        conducted in accordance with the Louisiana Election Code and the majority of those  
8        voting in the election voted in favor of the imposition of the tax.

9                D. This tax shall be in addition to all other taxes and shall be collected at the  
10        same time and in the same manner as set forth in Chapter 2-D of Subtitle II of Title  
11        47 of the Louisiana Revised Statutes of 1950.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_