

RÉSUMÉ DIGEST

ACT 240 (HB 93)

2025 Regular Session

Henry

Existing 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.

New law retains existing law generally.

New 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 existing law (Ch. 2 of Subtitle II of Title 47 of the La. R.S. of 1950).

New 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 existing 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.

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

Effective upon signature of governor (June 11, 2025).

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