

SENATE BILL NO. 485

BY SENATOR EDMONDS

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AN ACT

To amend and reenact R.S. 33:3078 and to enact R.S. 33:3077(8), relative to the city of St. George; to provide relative to the allocation and exercise of certain municipal taxing authority within the corporate limits of the city of St. George; to provide for exclusive municipal administration of insurance premium taxes; to provide for the levy of insurance premium tax; to provide for definitions; to provide for prospective adjudication; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:3078 is hereby amended and reenacted and R.S. 33:3077(8) is hereby enacted to read as follows:

§3077. Definitions

Whenever used in this Part, unless a different meaning clearly appears in the context, the following terms, whether used in the singular or plural, shall be given the following interpretations:

\* \* \*

**(8) "Insurance premium tax" means a municipal license tax imposed on insurers pursuant to R.S. 22:833 or any other applicable provision of law, based upon premiums written on risks located within the taxing jurisdiction.**

§3078. Continued levy of tax by East Baton Rouge Parish **Insurance premium tax; transition; authority to levy**

~~A. Notwithstanding any law to the contrary, in the event the city of St. George, as approved by the voters on October 12, 2019, is incorporated, the parish may continue to levy and collect the parish tax within the corporate limits of the municipality pursuant to an intergovernmental agreement between the parish and municipality for the purpose of providing essential public services to, or funding essential public services for, the citizens within St. George until the St. George Transition District levies and collects a two percent sales and use tax, the municipality levies and collects a two percent sales and use tax, the end of the~~

1           quarter following the election to impose the municipal tax if the proposition is not  
 2           approved by the electorate, or twelve months after the incorporation becomes final,  
 3           whichever occurs first. beginning on January 1, 2027, the city of St. George shall  
 4           exclusively exercise all municipal authority to levy, collect, administer, and  
 5           enforce any insurance premium tax, as defined in R.S. 33:3077, on risk located  
 6           within the corporate limits of the city of St. George.

7                   B. The city of Baton Rouge and the parish of East Baton Rouge,  
 8           including any component of the consolidated government, shall not levy, collect,  
 9           administer, or receive any insurance premium tax on risks located within the  
 10           corporate limits of the city of St. George.

11                   C. Nothing in this Section shall be construed to authorize duplicative  
 12           taxation. An insurer shall be subject to only one local insurance premium tax  
 13           for a given risk and period.

14                   D. The governing authority of the city of St. George and governing  
 15           authority of the parish of East Baton Rouge may enter into an  
 16           intergovernmental agreement solely for the purposes of records transfer,  
 17           closeout of prior records, and administrative cooperation, but not for the  
 18           continued collection of the insurance premium tax described in this Section by  
 19           the parish or consolidated government.

20           Section 2. The provisions of this Act shall become effective on January 1, 2027.

21           Section 3. The provisions of this Act shall apply prospectively only to premiums  
 22           attributable to periods beginning on and after January 1, 2027.

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 PRESIDENT OF THE SENATE

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 SPEAKER OF THE HOUSE OF REPRESENTATIVES

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 GOVERNOR OF THE STATE OF LOUISIANA

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