
DIGEST

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Leger

HB No. 205

Abstract: Removes constitutional requirement for legislative authorization of additional sales taxes levied by parishes, municipalities, and school boards; retains requirement for voter approval of such taxes.

Present constitution authorizes any parish, municipality, or school board to levy and collect a sales tax, subject to voter approval. Provides that the rate thereof, when combined with the rate of all other local sales and use taxes levied and collected within any city or parish shall not exceed 3%; however, authorizes the legislature to authorize parishes, municipalities, and school boards to levy additional sales taxes but such taxes are also subject to voter approval.

Proposed constitutional amendment removes the combined rate limitation and the requirement for legislative authorization of sales taxes above such limitation. Retains constitutional requirement that all such taxes are subject to voter approval.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VI, §29)