

BY REPRESENTATIVE JIM MORRIS

To enact R.S. 40:1501.7, relative to Caddo Parish Fire District No. 1; to authorize the district to levy a sales and use tax, subject to voter approval; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 40:1501.7 is hereby enacted to read as follows:

§1501.7. Caddo Parish Fire District No. 1; authority to levy sales and use tax

A. Notwithstanding any other provision of law to the contrary, Caddo Parish Fire District No. 1 may levy and collect a sales and use tax not to exceed one percent pursuant to the provisions of Article VI, Section 30 of the Constitution of Louisiana. Caddo Parish Fire District No. 1 may levy the tax only if the levy of the tax is approved by a majority of the electors in the district who vote on a proposition authorizing the levy of the tax.

B. The proceeds of the tax authorized by this Section shall be used for maintaining and operating fire protection facilities, for obtaining water for fire protection purposes, or for any other lawful purpose as determined by the governing board.

C. The sales and use tax so levied shall be imposed by an ordinance of the district and shall be levied upon the sale at retail, the use, the lease or rental, the consumption, the storage for use or consumption of tangible personal property, and

1           on sales of services in the district, all as defined in Chapter 2 of Subtitle II of Title  
2           47 of the Louisiana Revised Statutes of 1950.

3           D. The tax shall be in addition to all other authorized sales and use taxes and  
4           shall be collected at the same time and in the same manner as other local sales and  
5           use taxes.

6           Section 2. This Act shall become effective upon signature by the governor or, if not  
7           signed by the governor, upon expiration of the time for bills to become law without signature  
8           by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
9           vetoed by the governor and subsequently approved by the legislature, this Act shall become  
10          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: \_\_\_\_\_