
DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 95 Original

2018 Regular Session

Richard

Abstract: Authorizes an additional sales tax of 3/10% in an area of Lafourche Parish.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax if the combined rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize school boards or local governmental subdivisions to levy and collect additional sales and use taxes which must also be approved by the voters.

Present law authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% (excluding state and law enforcement district taxes). Present law authorizes school boards and parish governing authorities to create special districts to exercise the additional taxing authority provided by present law.

Proposed law authorizes Sales Tax District No. 4 of Lafourche Parish, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 3/10%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the parish or any other political subdivision.

Proposed law authorizes use of the proceeds of the tax for any lawful purpose and provides that the proposition authorizing the levy of the tax may authorize the funding of a portion of the avails thereof into bonds as provided by present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.199)