

2018 Regular Session

HOUSE BILL NO. 686

BY REPRESENTATIVE STEVE CARTER

TAX/SALES-USE, LOCAL: Authorizes local taxing authorities to impose additional sales and use taxes pursuant to Article VI, Section 30(B) of the Louisiana Constitution

1 AN ACT

2 To amend and reenact R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B),
3 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B),
4 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B),
5 338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B),
6 338.122(B), 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B),
7 338.132(B), 338.133(B), 338.134(B), 338.135(B), 338.136(A), 338.137(B),
8 338.138(B), 338.138.1(B), 338.140(B), 338.142(B), 338.172(B)(2), 338.181(B),
9 338.190(B), 338.193(A), and 338.197(B), relative to sales and use taxes levied by
10 municipalities, parishes, and school boards; to authorize such entities to levy such
11 taxes at rates they deem appropriate; and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B),
14 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B),
15 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B),
16 338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B), 338.122(B),
17 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B), 338.132(B), 338.133(B),
18 338.134(B), 338.135(B), 338.136(A), 338.137(B), 338.138(B), 338.138.1(B), 338.140(B),
19 338.142(B), 338.172(B)(2), 338.181(B), 338.190(B), 338.193(A), and 338.197(B) are hereby
20 amended and reenacted to read as follows:

1 §338.1. Tax authorized; rate; sales tax districts; certain municipalities

2 A.(1) Any incorporated municipality of the state is hereby authorized to levy
3 and collect a sales and use ~~tax not in excess of two and one-half percent as~~
4 ~~hereinafter set forth:~~ taxes at rates it deems appropriate except as provided by any
5 local law applicable to the municipality.

6 (a) ~~One and one-half percent as authorized by Act No. 722 of the 1974~~
7 ~~Regular Session of the Louisiana Legislature; and~~

8 (b) ~~Except in those municipalities in the parishes of Catahoula, LaSalle,~~
9 ~~Caldwell, Franklin, and Tensas, an additional one percent sales and use tax,~~
10 ~~authorized by Article VI, Section 29(B) of the Constitution of Louisiana, which one~~
11 ~~percent sales and use tax shall be in addition to all other sales and use taxes which~~
12 ~~any incorporated municipality is authorized to levy as of September 11, 1981.~~

13 (2) However, the ordinance imposing the tax shall be adopted by the
14 governing authority of the incorporated municipality only after the question of the
15 imposition of the tax has been submitted to the qualified electors of the incorporated
16 municipality at an election conducted in accordance with the general election laws
17 of the state of Louisiana, and a majority of those voting in the election shall have
18 voted in favor of the proposition to impose such additional sales and use tax.

19 (3) In accordance with the provisions of Section 29(B) of Article VI of the
20 Constitution of Louisiana, any additional sales and use tax levied by a municipality
21 may exceed the limitation found in Section 29(A) of Article VI of the Constitution
22 of Louisiana.

23 * * *

24 §338.12. City of Monroe; authority to levy additional sales and use taxes

25 * * *

26 B.

27 * * *

28 (2) The tax authorized by this Subsection shall be in addition to all other
29 taxes which the city is authorized to levy and, pursuant to Section 29(B) of Article

1 VI of the Constitution of Louisiana, shall not be subject to the combined rate
 2 limitation established in Section 29(A) of such Article ~~nor to the rate limitations~~
 3 ~~established by R.S. 47:338.1 and 338.54~~. The authority granted in this Subsection
 4 shall not limit any prior taxing authority granted to the city or any other political
 5 subdivision by any other provision of law including any authority granted to any
 6 other political subdivision to exceed the cited rate limitations.

7 * * *

8 §338.16. City of Shreveport; authority to levy additional sales and use tax

9 * * *

10 B. The tax authorized by this Section shall be in addition to all other taxes
 11 which the city is authorized to levy and, pursuant to Article VI, Section 29(B) of the
 12 Constitution of Louisiana, shall not be subject to the combined rate limitation
 13 established in Article VI, Section 29(A) of the Constitution of Louisiana, ~~nor to the~~
 14 ~~rate limitations established by R.S. 47:338.1 or 338.54~~, nor to any rate limitation
 15 established in any other authority. The authority granted in this Section shall not
 16 limit any prior taxing authority granted to the city or any other political subdivision
 17 by any other provision of law, including any authority granted to any other political
 18 subdivision to exceed the rate limitations cited in this Subsection.

19 * * *

20 §338.17. Municipalities in Tensas Parish; authority to levy additional sales and use
 21 tax

22 * * *

23 B. The tax authorized by this Section shall be in addition to all other taxes
 24 which the respective municipality is authorized to levy and, pursuant to Section
 25 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the
 26 combined rate limitation established in Section 29(A) of such Article ~~nor to the rate~~
 27 ~~limitations established by R.S. 47:338.1 and 338.54~~. The authority granted in this
 28 Section shall not limit any prior taxing authority granted to the municipality or any

1 other political subdivision by any other provision of law including any authority
2 granted to any other political subdivision to exceed the cited rate limitations.

3 * * *

4 §338.18. City of Bogalusa; authority to levy additional sales and use tax

5 * * *

6 B. The tax authorized by this Section shall be in addition to all other taxes
7 which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
8 the Constitution of Louisiana, shall not be subject to the combined rate limitation
9 established in Section 29(A) of such Article ~~nor to the rate limitations established by~~
10 ~~R.S. 47:338.1 and 338.54~~. The authority granted in this Section shall not limit any
11 prior taxing authority granted to the city or any other political subdivision by any
12 other provision of law including any authority granted to any other political
13 subdivision to exceed the cited rate limitations.

14 * * *

15 §338.19. City of Bastrop; authority to levy additional sales and use tax

16 * * *

17 B. The tax authorized by this Section shall be in addition to all other taxes
18 which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
19 the Constitution of Louisiana, shall not be subject to the combined rate limitation
20 established in Section 29(A) of such Article ~~nor to the rate limitations established by~~
21 ~~R.S. 47:338.1 and 338.54~~. The authority granted in this Section shall not limit any
22 prior taxing authority granted to the city or any other political subdivision by any
23 other provision of law including any authority granted to any other political
24 subdivision to exceed the cited rate limitations.

25 * * *

26 §338.20. Town of Springfield; authority to levy additional sales and use tax

27 * * *

28 B. The tax authorized by this Section shall be in addition to all other taxes
29 which the town is authorized to levy and, pursuant to Section 29(B) of Article VI of

1 the Constitution of Louisiana, shall not be subject to the combined rate limitation
 2 established in Section 29(A) of such Article ~~nor to the rate limitations established by~~
 3 ~~R.S. 47:338.1 and 338.54~~. The authority granted in this Section shall not limit any
 4 prior taxing authority granted to the town or any other political subdivision by any
 5 other provision of law including any authority granted to any other political
 6 subdivision to exceed the cited rate limitations.

7 * * *

8 §338.21. Town of Lake Providence; authority to levy additional sales and use tax

9 * * *

10 B. The tax authorized by this Section shall be in addition to all other taxes
 11 which the governing authority of the town is authorized to levy and, pursuant to
 12 Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
 13 the combined rate limitation established in Section 29(A) of such Article ~~nor to the~~
 14 ~~rate limitations established by R.S. 47:338.1 and 338.54~~. The authority granted in
 15 this Section shall not limit any prior taxing authority granted to the town or any other
 16 political subdivision by any other provision of law including any authority granted
 17 to any other political subdivision to exceed the cited rate limitations.

18 * * *

19 §338.22. Village of Baskin; authority to levy additional sales and use tax

20 * * *

21 B. The tax authorized by this Section shall be in addition to all other taxes
 22 which the village is authorized to levy and, pursuant to Section 29(B) of Article VI
 23 of the Constitution of Louisiana, shall not be subject to the combined rate limitation
 24 established in Section 29(A) of such Article ~~nor to the rate limitations established by~~
 25 ~~R.S. 47:338.1 and 338.54~~. The authority granted in this Section shall not limit any
 26 prior taxing authority granted to the village or any other political subdivision by any
 27 other provision of law including any authority granted to any other political
 28 subdivision to exceed the cited rate limitations.

29 * * *

1 §338.23. City of Monroe; authority to levy additional sales and use tax

2 * * *

3 B. The tax authorized by this Section shall be in addition to all other taxes
4 which the city is authorized to levy and, pursuant to Article VI, Section 29(B) of the
5 Constitution of Louisiana, shall not be subject to the combined rate limitation
6 established in Article VI, Section 29(A) of the Constitution of Louisiana, ~~nor to the~~
7 ~~rate limitations established by R.S. 47:338.1 or 338.54~~, nor to any rate limitation
8 established in any other authority. The authority granted in this Section shall not
9 limit any prior taxing authority granted to the city or any other political subdivision
10 by any other provision of law, including any authority granted to any other political
11 subdivision to exceed the rate limitations cited in this Subsection.

12 * * *

13 §338.24. City of Winnsboro; authority to levy additional sales and use tax

14 * * *

15 B. The tax authorized by this Section shall be in addition to all other taxes
16 which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
17 the Constitution of Louisiana, shall not be subject to the combined rate limitation
18 established in Section 29(A) of such Article ~~nor to the rate limitations established by~~
19 ~~R.S. 47:338.1 and 338.54~~. The authority granted in this Section shall not limit any
20 prior taxing authority granted to the city or any other political subdivision by any
21 other provision of law including any authority granted to any other political
22 subdivision to exceed the cited rate limitations.

23 * * *

24 §338.24.1. Town of Homer; authority to levy additional sales and use tax

25 * * *

26 B. The tax authorized by this Section shall be in addition to all other taxes
27 which Homer is authorized to levy and, pursuant to Section 29(B) of Article VI of
28 the Constitution of Louisiana, shall not be subject to the combined rate limitation
29 established in Section 29(A) of Article VI of the Constitution of Louisiana ~~nor to the~~

1 ~~rate limitations established by R.S. 47:338.1 and 338.54.~~ The authority granted in
2 this Section shall not limit any prior taxing authority granted to Homer or any other
3 political subdivision by any other provision of law, including any authority granted
4 to any other political subdivision to exceed the cited rate limitations.

5 * * *

6 §338.24.2. Town of Jonesville; sales and use tax; authorization

7 * * *

8 B. Pursuant to Section 29(B) of Article VI of the Constitution of Louisiana,
9 the tax authorized by this Section shall not be subject to the combined rate limitation
10 established in Section 29(A) of Article VI of the Constitution of Louisiana ~~nor to the~~
11 ~~rate limitation established by R.S. 47:338.54.~~ The authority granted in this Section
12 shall not limit any prior taxing authority granted to any other political subdivision
13 by any other provision of law including any authority granted to any other political
14 subdivision to exceed the cited rate limitations.

15 * * *

16 §338.24.3. City of Carencro; authority to levy additional sales and use tax

17 * * *

18 B. The tax authorized by this Section shall be in addition to all other taxes
19 which the city of Carencro is authorized to levy and, pursuant to Section 29(B) of
20 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
21 limitation established in Section 29(A) of Article VI of the Constitution of Louisiana
22 ~~nor to the rate limitations established by R.S. 47:338.1 and 338.54,~~ nor shall it be
23 included in the rate limitation of any other political subdivision. The authority
24 granted in this Section shall not limit any prior taxing authority granted to the city
25 of Carencro or any other political subdivision by any other provision of law,
26 including any authority granted to any other political subdivision to exceed any
27 constitutional or statutory rate limitations.

28 * * *

29 §338.24.4. Town of Duson; authority to levy additional sales and use tax

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

* * *

B. The tax authorized by this Section shall be in addition to all other taxes which the town of Duson is authorized to levy and, pursuant to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the combined rate limitation established in Section 29(A) of Article VI of the Constitution of Louisiana ~~nor to the rate limitations established by R.S. 47:338.1 and 338.54~~, nor shall it be included in the rate limitation of any other political subdivision. The authority granted in this Section shall not limit any prior taxing authority granted to the town of Duson or any other political subdivision by any other provision of law, including any authority granted to any other political subdivision to exceed any constitutional or statutory rate limitations.

* * *

§338.54. Additional sales and use tax authorized

A.(1) In addition to any other authority granted by a home rule charter or otherwise, the governing authority of any parish or school board may levy and collect ~~an additional tax~~ taxes, at rates it deems appropriate, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services as defined by law if approved by a majority of electors voting therein in an election held for that purpose.

~~(2) The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes and law enforcement district sales and use taxes levied and collected within any parish or municipality, shall not exceed five percent. Any parish or school board levying or presently authorized to levy an additional sales and use tax which exceeds the five percent level described above shall not be authorized by this Section to levy an additional sales and use tax which equals or exceeds the five percent level described above.~~

B. In accordance with the provisions of Section 29(B) of Article VI of the Constitution of Louisiana, the additional sales and use tax may exceed the limitation

1 found in Section 29(A) of Article VI of the Constitution of Louisiana ~~by the amount~~
2 ~~authorized herein.~~

3 * * *

4 §338.60. Authorization to levy and collect additional sales and use tax in Tensas
5 Parish

6 * * *

7 B. The tax authorized by this Section shall be in addition to all other taxes
8 which the governing authority of Tensas Parish is authorized to levy and, pursuant
9 to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject
10 to the combined rate limitation established in Section 29(A) of such Article ~~nor to~~
11 ~~the combined rate limitation established by R.S. 47:338.54.~~ The authority granted
12 in this Section shall not limit any prior taxing authority granted to the parish or any
13 other political subdivision by any other provision of law including any authority
14 granted to any other political subdivision to exceed the cited rate limitations.

15 * * *

16 §338.61. Authorization to levy and collect additional sales and use tax in Tensas
17 Parish

18 * * *

19 B. The tax authorized by this Section shall be in addition to all other taxes
20 which the governing authority of Tensas Parish is authorized to levy and, pursuant
21 to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject
22 to the combined rate limitation established in Section 29(A) of such Article ~~nor to~~
23 ~~the combined rate limitation established by R.S. 47:338.54.~~ The authority granted
24 in this Section shall not limit any prior taxing authority granted to the parish or any
25 other political subdivision by any other provision of law including any authority
26 granted to any other political subdivision to exceed the cited rate limitations.

27 * * *

28 §338.62. Authorization to levy and collect additional sales and use tax; Livingston
29 Parish

1 shall not limit any prior taxing authority granted to the parish or any other political
2 subdivision by any other provision of law including any authority granted to any
3 other political subdivision to exceed the cited rate limitations.

4 * * *

5 §338.64.1. Authorization to levy and collect additional sales and use tax in Iberville
6 Parish

7 * * *

8 B. The tax authorized by this Section shall be in addition to all other taxes
9 that the governing authority of the parish is authorized to levy, and, pursuant to
10 Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
11 the combined rate limitation established in Section 29(A) of Article VI of the
12 Constitution of Louisiana ~~nor to the rate limitations established by R.S. 47:338.54.~~
13 The authority granted in this Section shall not limit any prior taxing authority granted
14 to the parish or any other political subdivision by any other provision of law,
15 including any authority granted to any other political subdivision to exceed the cited
16 rate limitations.

17 * * *

18 §338.114. Certain parish school boards; authority to levy additional sales and use
19 tax

20 * * *

21 B. In accordance with the provisions of Article VI, Section 29(B) of the
22 Constitution of Louisiana, the additional sales and use tax provided in this Section
23 shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
24 the Constitution of Louisiana ~~and shall be in addition to the limit set by R.S.~~
25 ~~47:338.54.~~

26 * * *

27 §338.118. Certain parish school boards, authority to levy additional sales and use
28 tax

29 * * *

1 shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
2 the Constitution of Louisiana and shall be in addition to any other limitation;
3 ~~including but not limited to the limit set by R.S. 47:338.54.~~

4 * * *

5 §338.129. Ouachita Parish School Board; authority to levy additional sales and use
6 tax

7 * * *

8 B. In accordance with the provisions of Article VI, Section 29(B) of the
9 Constitution of Louisiana, the additional sales and use tax provided in this Section
10 shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
11 Constitution of Louisiana ~~and shall be in addition to the limit set by R.S. 47:338.54.~~

12 The authority granted in this Section shall not limit in any respect any prior taxing
13 authority granted by any other provision of law.

14 * * *

15 §338.130. Calcasieu Parish School Board; authority to levy additional sales and use
16 tax

17 * * *

18 B. In accordance with the provisions of Article VI, Section 29(B) of the
19 Constitution of Louisiana, the additional sales and use tax authorized in this Section
20 shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
21 Constitution of Louisiana ~~and shall be in addition to the limit set by R.S. 47:338.54.~~

22 The authority granted in this Section shall not limit in any respect any prior taxing
23 authority granted by any other provision of law.

24 * * *

25 §338.131. Beauregard Parish School Board; authority to levy additional sales and
26 use tax

27 * * *

28 B. In accordance with the provisions of Article VI, Section 29(B) of the
29 Constitution of Louisiana, the additional sales and use tax provided in this Section

1 shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
2 Constitution of Louisiana ~~and shall be in addition to the limit set by R.S. 47:338.54.~~

3 The authority granted in this Section shall not limit in any respect any prior taxing
4 authority granted by any other provision of law.

5 * * *

6 §338.132. East Carroll Parish School Board; authority to levy additional sales and
7 use tax

8 * * *

9 B. In accordance with the provisions of Article VI, Section 29(B) of the
10 Constitution of Louisiana, the additional sales and use tax provided in this Section
11 shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
12 Constitution of Louisiana ~~and shall be in addition to the limit set by R.S. 47:338.54.~~

13 The authority granted herein shall not limit in any respect any prior taxing authority
14 granted by any other provision of law.

15 * * *

16 §338.133. Tensas Parish School Board; authority to levy and collect additional sales
17 and use tax

18 * * *

19 B. The tax authorized by this Section shall be in addition to all other taxes
20 which such a school board is authorized to levy and, pursuant to Section 29(B) of
21 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
22 limitation established in Section 29(A) of such Article ~~nor to the combined rate~~
23 ~~limitation established by R.S. 47:338.54.~~ The authority granted in this Section shall
24 not limit any prior taxing authority granted to the school board or to any other
25 political subdivision by any other provision of law.

26 * * *

27 §338.134. Vermilion Parish School Board; authority to levy and collect additional
28 sales and use tax

29 * * *

1 §338.137. West Carroll Parish School Board; authority to levy and collect additional
2 sales and use tax

3 * * *

4 B. The tax authorized by this Section shall be in addition to all other taxes
5 which the West Carroll Parish School Board is authorized to levy and, pursuant to
6 Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
7 the combined rate limitation established in Section 29(A) of such Article ~~nor to the~~
8 ~~combined rate limitation established by R.S. 47:338.54.~~ The authority granted in this
9 Section shall not limit any prior taxing authority granted to the school board or to
10 any other political subdivision by any other provision of law.

11 * * *

12 §338.138. Additional sales and use tax authorized for Monroe City School Board

13 * * *

14 B. In accordance with the provisions of Article VI, Section 29(B) of the
15 Constitution of Louisiana, the additional sales and use tax provided in this Section
16 shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
17 the Constitution of Louisiana ~~and shall be in addition to the limit set by R.S.~~
18 ~~47:338.54~~ or any other statute. The authority granted herein shall not limit in any
19 respect any prior taxing authority granted by any other provisions of law.

20 * * *

21 §338.138.1. Lafourche Parish School Board; authority to levy and collect additional
22 sales and use tax

23 * * *

24 B. The tax authorized by this Section shall be in addition to all other taxes
25 which such a school board is authorized to levy and, pursuant to Section 29(B) of
26 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
27 limitation established in Section 29(A) of such Article ~~nor to the combined rate~~
28 ~~limitation established by R.S. 47:338.54.~~ The authority granted in this Section shall

1 not limit any prior taxing authority granted to the school board or to any other
2 political subdivision by any other provision of law.

3 * * *

4 §338.140. Union Parish School Board; authority to levy additional sales and use tax; use of
5 proceeds

6 * * *

7 B. The tax authorized by this Section shall be in addition to all other taxes
8 which the school board is authorized to levy and, pursuant to Section 29(B) of
9 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
10 limitation established in Section 29(A) of such Article ~~nor to the rate limitations~~
11 ~~established by R.S. 47:338.54~~. The authority granted in this Section shall not limit
12 any prior taxing authority granted to the school board or any other political
13 subdivision by any other provision of law including any authority granted to any
14 other political subdivision to exceed the cited rate limitations.

15 * * *

16 §338.142. Central Community School Board; authority to levy additional sales and
17 use tax; use of proceeds

18 * * *

19 B. The tax authorized by this Section shall be in addition to all other taxes
20 which the school board is authorized to levy and, pursuant to Section 29(B) of
21 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
22 limitation established in Section 29(A) of such Article ~~nor to the rate limitations~~
23 ~~established by R.S. 47:338.54~~. The authority granted in this Section shall not limit
24 any prior taxing authority granted to the school board or any other political
25 subdivision by any other provision of law including any authority granted to any
26 other political subdivision to exceed the cited rate limitations.

27 * * *

28 §338.172. Natchitoches Parish sales taxes authorized

29 * * *

1 B.

2 * * *

3 (2) The tax authorized by this Subsection shall be in addition to the tax
4 authorized by Subsection A of this Section and all other taxes which the
5 Natchitoches Parish governing authority is authorized to levy and, pursuant to Article
6 VI, Section 29(B) of the Constitution of Louisiana, shall not be subject to the
7 combined rate limitation established in Article VI, Section 29(A) ~~nor to the~~
8 ~~combined rate limitation established by R.S. 47:338.54.~~ The authority granted in this
9 Subsection shall not limit any prior taxing authority granted to the parish governing
10 authority or to any other political subdivision by any other provision of law.

11 * * *

12 §338.181. Franklin Parish; authority to levy additional sales tax

13 * * *

14 B. In accordance with the provisions of Section 29(B) of Article VI of the
15 Constitution of Louisiana, the additional sales and use tax shall be authorized to
16 exceed the limitation found in Section 29(A) of Article VI of the Constitution of
17 Louisiana ~~and shall be in addition to the four percent limit authorized by R.S.~~
18 ~~47:338.54.~~

19 * * *

20 §338.190. Vermilion Parish Hospital Service District No. 1; sales and use tax levy
21 authorized

22 * * *

23 B. The tax authorized by this Section shall be in addition to all other taxes
24 which the Hospital Service District No. 1 of Vermilion Parish is authorized to levy
25 and, pursuant to Article VI, Section 29(B) of the Constitution of Louisiana, shall not
26 be subject to the combined rate limitation established in Article VI, Section 29(A)
27 ~~nor to the combined rate limitation established by R.S. 47:338.54.~~ The authority
28 granted in this Section shall not limit any prior taxing authority granted to any other
29 political subdivision by any other provision of law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

* * *

§338.193. Authorization to levy and collect additional sales and use tax; Lafayette Parish

A.(1) Notwithstanding any other provision of law to the contrary, the parish of Lafayette, the largest municipality within such parish, and any sales tax district or districts created by the governing authority of such parish pursuant to R.S. 47:338.54 may levy and collect an additional sales and use tax of up to one percent pursuant to the provisions of Article VI, Section 29(B) of the Constitution of Louisiana; provided that such levy shall not result in an increase in the rate of the sales and use tax levied within the parish or any portion of the parish in excess of one percent. The additional sales and use tax shall not be subject to the combined rate limitations established by Article VI, Section 29(A) of the Constitution of Louisiana, nor any other provision of law to the contrary, ~~including the combined rate limitation established by R.S. 47:338.54.~~

(2) The authority granted in this Section shall not limit any prior taxing authority granted to such parish, municipality, or sales tax district, or to the school board or any other political subdivision within such parish pursuant to any other provision of law, whether or not such additional tax has been levied on July 1, 2006. ~~Specifically, any tax levied under the authority of this Section shall not be used or included in the calculation of the tax limit authorization for any political subdivision in R.S. 47:338.54.~~

* * *

§338.197. Additional sales and use tax authorized for certain municipalities

* * *

B. In accordance with the provisions of Article VI, Section 29(B) of the Constitution of Louisiana, the additional sales and use tax provided in this Section shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of the Constitution of Louisiana ~~and shall be in addition to the limit set by R.S.~~

