2019 Regular Session

HOUSE BILL NO. 208

BY REPRESENTATIVE BRASS

1 AN ACT

2 To amend and reenact R.S. 33:2740.37(B)(1), (E), and (F), relative to educational facilities

3   improvement districts; to create an education facilities improvement district in

4   certain additional school districts; to provide for an effective date; to provide relative

5   to the taxing authority of such districts; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7   Section 1. R.S. 33:2740.37(B)(1), (E), and (F) are hereby amended and reenacted

8 to read as follows:

9   §2740.37. Educational facilities improvement districts

10   *   *   *

11   B.(1)   There is hereby created in ~~the school districts in Tangipahoa,~~

12 ~~Livingston, East Baton Rouge, West Baton Rouge, Webster, Jefferson, Lafayette,~~

13 ~~Sabine, DeSoto, Red River, Richland, Morehouse, Madison, Tensas, Natchitoches,~~

14 ~~Winn, East Carroll, West Carroll, LaSalle, Grant, Caldwell, Franklin, Ouachita,~~

15 ~~Bienville, and St. Landry parishes, the city of Monroe, and the city of Baker,~~ each

16 <u>school district</u> a political subdivision to be known as an educational facilities

17 improvement district, hereinafter sometimes referred to as a "district". Each district

18 shall have boundaries coterminous with the respective school district.

19   *   *   *

20   E.<u>(1)</u> A district may, in accordance with this Subsection, levy and collect a

21 sales and use tax not to exceed one percent within the district. The sales and use tax

22 authorized by this Subsection shall be imposed by ordinance of the district and shall

23 be levied upon the sale at retail, the use, lease or rental, consumption and the storage

24 for use or consumption of tangible personal property, and on sales of services, all as

25 defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of

26 1950 in the district except that the sale at retail, the use, the consumption, the

1   distribution, and the storage for use or consumption of food and prescription drugs

2   is hereby specifically exempted from the tax in accordance with the requirements of

3   R.S. 47:305. However, the ordinance imposing said tax shall be adopted by the

4   district only after the question of the imposition of the tax has been submitted to the

5   qualified electors of the district at an election to be conducted in accordance with the

6   election laws of the state of Louisiana, and the majority of those voting in the

7   election have voted in favor of the imposition of the tax. This tax shall be in addition

8   to all other authorized sales and use taxes and shall be collected at the same time and

9   in the same manner as set forth in Chapter 2 of Subtitle II of Title 47 of the Louisiana

10   Revised Statutes of 1950. Any sales and use tax levied by an educational facilities

11   improvement district shall be excluded from the calculation of total sales and use

12   taxes levied within an area for the purposes of R.S. 47:338.54.

13   (2) A tax levied pursuant to Paragraph (1) of this Subsection shall be levied

14   for a term as provided in the proposition authorizing the levy not to exceed twenty

15   years. Such a tax may be renewed, subject to the approval of the qualified electors

16   of the district as provided by Paragraph (1) of this Subsection, for a term as provided

17   in the proposition authorizing the renewal not to exceed twenty years.

18   F. The district may incur debt and fund sales tax revenues into bonds in the

19   manner provided by Subpart F, Part III, Chapter 4, Title 39 of the Louisiana Revised

20   Statutes of 1950 in R.S. 39:523. No proceeding, hearing, notice, or approval shall

21   be required for the issuance of any bonds or any instrument as security therefor,

22   except as provided by this Section or by the Constitution of Louisiana.

23   *   *   *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____