## RÉSUMÉ DIGEST

## ACT 189 (SB 142)

## **2019 Regular Session**

Hensgens

<u>Prior law</u> provided for the minimum monthly salaries of firemen in municipalities having a population of 12,000 or more and in the city of Bastrop and of all parish and fire protection district paid firemen, including salaries payable out of the avails of any special tax provided by the Constitution of Louisiana for increasing the pay of firemen in accordance with law.

<u>Prior law</u> provided for each member of the fire department who has had three years continuous service to receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each year of additional service up to and including 20 years. Both the base pay and accrued longevity shall be used in computing such longevity pay.

<u>Prior law</u> provided for the governing body of each municipality having a population of not less than 12,000 nor more than 250,000 shall pay each employee of its police department a salary of not less than the minimum rate of pay established in accordance with the grades, ranks, or classes of positions as provided by law.

<u>Prior law</u> provided for each member of the police department of the city of Abbeville who has had three years continuous service shall receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each additional year of service. Both the base pay and accrued longevity shall be used in computing such longevity pay.

<u>New law</u> retains <u>prior law</u> and provides for full-time employees of the fire and police departments of the city of Abbeville to receive an equal raise without consideration of rank or longevity.

<u>Prior law</u> authorized any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2 ½%; however, authorized such taxes levied in a municipality to exceed the limit established by <u>present constitution</u> by only 1%.

New law authorizes the city of Abbeville, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to rate limitations established by <u>present constitution</u> or <u>prior law</u>. Further provides that the authority granted in <u>new law</u> shall not limit prior taxing authority granted to the city of Abbeville or any other political subdivision.

<u>New law</u> further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

<u>New law</u> further provides that the proceeds of the tax may be dedicated to provide sustainable raises for full-time employees of the city of Abbeville, as determined by the City.

New law provides ballot proposition language.

Effective upon signature of the governor (June 11, 2019).

(Adds R.S. 33:1992(E) and 2212(F)(3), and R.S. 47:338.24.6)