

2024 Regular Session

HOUSE BILL NO. 291

BY REPRESENTATIVE MCFARLAND

REVENUE SHARING: Provides for the Revenue Sharing Distribution for Fiscal Year 2024-2025

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2024-2025 and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. For the purposes of this Act, the following definitions shall apply and
6 obtain:

7 (1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city of
8 New Orleans, parish governing authorities, school boards, special taxing districts, and other
9 bodies which were eligible for reimbursement or payment from the Property Tax Relief
10 Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of the
11 Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4) or
12 any other taxing district for any millage specified in Section 9(B) of this Act. In the parish
13 of Rapides, "tax recipient bodies" shall not include Red River Waterway District. In the
14 parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee
15 District, the Lafourche Basin Levee District, and Fresh Water District No. 1.

16 (2) "Tax recipient bodies" shall not include the millage levied by the various law
17 enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976
18 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be
19 considered tax recipient bodies for any millage voted and levied for that purpose to the
20 extent specifically provided in Section 9(B) of this Act.

1 (3) "Tax recipient bodies" shall also mean those special taxing districts and other
2 bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which
3 had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977
4 Regular Session and were subsequently determined by the state treasurer to be ineligible for
5 such participation under the provisions of Act 592 of the 1978 Regular Session. The
6 exclusive listing of all such special taxing districts and other bodies is as follows:

7 Acadia

8 Mermentau River Harbor & Terminal

9 Allen

10 Elizabeth Recreation District #3

11 Kinder Recreation District #2--Maintenance

12 Hospital Service District #3--Maintenance

13 Ascension

14 Lighting District #6

15 Lighting District #7

16 Avoyelles

17 Red River Waterway District--Capital Outlay

18 Red River Waterway District--Operations

19 Beauregard

20 Waterworks District #3--Ward 4

21 Waterworks District #3--Ward Bienville

22 Fire Protection District #6

23 Hospital Service District #2

24 Caldwell

25 Columbia Heights Sewerage

26 Cameron

27 Cameron Water District #1--Maintenance

28 Water District #7--Maintenance

29 Grand Lake Recreation District--Maintenance

- 1 Water District #10--Maintenance
- 2 Fire District #10--Maintenance
- 3 Catahoula
- 4 Hospital District #2
- 5 Claiborne
- 6 Hospital District #1
- 7 Concordia
- 8 Recreation District #3--Maintenance
- 9 Fire Protection District #1
- 10 Evangeline
- 11 Cemetery Tax District--Ward 4
- 12 Cemetery Tax District #1
- 13 Cemetery Tax District #6
- 14 Water District #1--Maintenance
- 15 Evangeline Parish School Board
- 16 Consolidated School District No. 2
- 17 Evangeline Parish School Board
- 18 Consolidated School District No. 7
- 19 Grant
- 20 Hospital District #1
- 21 Recreational District #2
- 22 Jefferson
- 23 Ambulance Service #1
- 24 Community Center Playground District #1
- 25 Community Center Playground District #10
- 26 Community Center Playground District #11
- 27 Community Center Playground District #12
- 28 Community Center Playground District #13
- 29 Community Center Playground District #14

- 1 Community Center Playground District #15
- 2 Fire Protection District #5
- 3 Fire Protection District #6
- 4 Sewerage District #8
- 5 Sewerage District #9
- 6 Jefferson Hospital District #1
- 7 LaSalle
 - 8 Sewer Maintenance
 - 9 Recreation District #5
- 10 Livingston
 - 11 Road Light District #2
 - 12 Fire Protection District #1
 - 13 Fire Protection District #4
 - 14 Recreation District #3
- 15 Morehouse
 - 16 Bastrop Area Fire District #2
 - 17 Fire District #1--Ward 6
 - 18 Fire District #1--Ward 10
- 19 Pointe Coupee
 - 20 Sewerage District #1
- 21 Rapides
 - 22 Waterworks #11A--Maintenance
 - 23 Recreational--Maintenance
- 24 St. James
 - 25 Road Light District #1A
 - 26 Road Light District #2
 - 27 Road Light District #4
- 28 St. Landry
 - 29 Fire Protection District #3

- 1 St. Martin
- 2 Sewerage District
- 3 St. Mary
- 4 West St. Mary Parish Port Commission
- 5 St. Tammany
- 6 Fire District #4
- 7 Fire District #5
- 8 Fire District #7
- 9 Fire District #9
- 10 Fire District #10
- 11 Recreation District #2
- 12 Tangipahoa
- 13 Hospital District #1--Maintenance
- 14 Union
- 15 Hospital Service--Tri-Ward
- 16 Hospital Service--East Union
- 17 Vermilion
- 18 Ward 8 Public Cemetery
- 19 (4) "Tax recipient bodies" shall also mean the following special taxing districts and
- 20 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and
- 21 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and
- 22 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive
- 23 listing of all such special taxing districts and other bodies is as follows:
- 24 Assumption
- 25 Road Lighting District #2
- 26 Bossier
- 27 Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- 28 East Baton Rouge
- 29 Village St. George Fire District

- 1 Ouachita
- 2 Cooley Hospital Tax
- 3 Sterlington Sewerage District
- 4 Fire District No. 1--Maintenance
- 5 North Monroe Sewerage District No. 1--Maintenance
- 6 Road Light District #5
- 7 Road Light District #1
- 8 Road Light District #3
- 9 Road Light District #4
- 10 East Ouachita Recreational District
- 11 Terrebonne
- 12 Road Lighting District No. 4
- 13 Road Lighting District No. 5--Maintenance
- 14 Road Lighting District No. 6
- 15 Road Lighting District No. 8--Maintenance
- 16 Road Lighting District No. 9--Maintenance
- 17 Road Lighting District No. 10--Maintenance
- 18 Fire Protection District No. 4-A--Maintenance
- 19 Fire Protection District No. 5--Maintenance
- 20 Fire Protection District No. 8--Maintenance
- 21 Fire Protection District No. 10--Maintenance
- 22 Sanitation District No. 1--Maintenance
- 23 Recreation District No. 1--Maintenance
- 24 Recreation District No. 4--Maintenance
- 25 Road Lighting District No. 1--Maintenance
- 26 Road Lighting District No. 2--Maintenance
- 27 Road Lighting District No. 3A
- 28 Fire Protection District No. 123--Maintenance
- 29 Fire Protection District No. 9--Maintenance

1 Road Lighting District No. 7--Maintenance

2 St. Tammany

3 Mosquito District No. 2(A)--10 mills

4 Mosquito District No. 2(B)--10 mills

5 (5)(a) In addition to the limitations herein above set forth, "tax recipient bodies" for
6 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
7 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
8 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
9 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
10 to those taxes authorized and collected prior to January 1, 1978.

11 (b) "Population" shall mean that enumeration of persons within the state, its
12 parishes, and incorporated municipalities determined by the Louisiana State University and
13 Agricultural and Mechanical College Agriculture Center, Department of Agricultural
14 Economics and Agribusiness, under the most recent federal-state cooperative program for
15 local population estimates. Such determination shall be submitted to the state treasurer
16 annually not later than January fifteenth of each calendar year. Any tax recipient body or
17 incorporated municipality which is aggrieved by such determination may file a petition for
18 administrative review with the state treasurer not later than March fifteenth of each calendar
19 year hereafter. The estimates so submitted shall have no effect on the distribution for the
20 fiscal year in which they are made but shall be utilized for purposes of this Act and for
21 distribution during the ensuing fiscal year. The treasurer shall have authority to affirm,
22 modify, or set aside in whole or in part, the determination of the Louisiana State University
23 and Agricultural and Mechanical College Agriculture Center, Department of Agricultural
24 Economics and Agribusiness.

25 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed
26 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth
27 of the current calendar year from the original tax rolls submitted to the commission prior to
28 any adjustments thereto.

1 (d) "Public school population" shall mean the enumeration of enrollments contained
2 in the Department of Education Annual Report for the preceding school year.

3 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
4 city of New Orleans, the Orleans Levee District or its successor, the Sewerage and Water
5 Board of New Orleans, the assessor for Orleans Parish, and the Orleans Parish School Board
6 and reference in this Act to tax recipient bodies in the city of New Orleans shall refer only
7 to the aforesaid entities.

8 Section 2. The revenue sharing fund for the Fiscal Year 2024-2025 shall consist of
9 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

10 Section 3. The amount to be distributed annually to each parish from the revenue
11 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
12 the total fund which is equal to the ratio which the population of the parish bears to the total
13 state population, and (b) an amount equal to that percentage of twenty percent of the total
14 fund which is equal to the ratio which the number of homesteads in the parish bears to the
15 total number of homesteads in the state. As used in this Section, the term "homesteads" shall
16 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
17 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
18 year.

19 Section 4. Except as provided in Section 5, the state treasurer shall distribute the
20 funds herein allocated to the tax collectors of the respective parishes and to the city of New
21 Orleans.

22 Section 5. That portion of the fund for the parish of Ouachita allocated to the
23 Monroe City School Board shall be an amount which will reimburse said board, to the extent
24 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a
25 result of homestead exemptions based on the tax rolls for the current calendar year and shall
26 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom
27 the statutorily dedicated deductions for retirement systems. For the purpose of distribution
28 of the balance of the revenue sharing funds the state treasurer may use the amount listed on
29 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

1 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
2 by the provisions of this Act, excluding such funds as are distributed directly to the city of
3 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
4 due the Monroe City School Board (\$1,184,778), shall form a special fund (\$9,738,267) to
5 be distributed as commissions to the tax collectors of the respective parishes, the city of New
6 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on
7 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
8 in Section 8 of this Act.

9 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
10 distributed by the provisions of this Act, excluding such funds as are distributed directly to
11 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
12 were due the Monroe City School Board (\$1,184,778), shall form a special fund
13 (\$1,996,754) to be distributed to the various retirement systems which were eligible for
14 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
15 Act for distribution to such retirement systems, and shall make due payment thereof to each
16 retirement system in the same proportion that the statutory deduction provided by law for
17 the system bears to the total statutory deductions provided by law for all such retirement
18 systems. For the purpose of distributing these retirement contributions, the state treasurer
19 may use the statutory deductions determined by the Public Retirement Systems Actuarial
20 Committee as per R.S. 11:103 for the previous calendar year.

21 B. The city of New Orleans shall make the deductions legally established for
22 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular
23 Session and shall make due payment in accordance with the statutory deductions provided
24 by law for all such retirement systems. Notwithstanding the above provisions the city of
25 New Orleans shall remit the following amounts for the indicated retirement systems for
26 Fiscal Year 2024-2025: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement
27 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of
28 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

1 Section 8. The respective percentages to be used in calculating tax collectors'
2 commissions and retirement system distributions shall be as follows:

3	<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
4	Acadia	1.491%	1.047%
5	Allen	.739%	.475%
6	Ascension	1.283%	.985%
7	Assumption	.871%	.399%
8	Avoyelles	1.263%	.811%
9	Beauregard	.842%	.583%
10	Bienville	.596%	.405%
11	Bossier	1.705%	2.281%
12	Caddo	5.490%	10.375%
13	Calcasieu	4.719%	6.051%
14	Caldwell	.473%	.319%
15	Cameron	.498%	.400%
16	Catahoula	.468%	.303%
17	Claiborne	.543%	.326%
18	Concordia	.730%	.486%
19	DeSoto	.547%	.349%
20	East Baton Rouge	7.118%	11.977%
21	East Carroll	.443%	.331%
22	East Feliciana	.489%	.238%
23	Evangeline	.730%	.525%
24	Franklin	.731%	.757%
25	Grant	.614%	.357%
26	Iberia	2.221%	1.847%
27	Iberville	1.391%	.810%
28	Jackson	.653%	.495%
29	Jefferson	13.312%	13.856%

1	Jefferson Davis	.693%	.766%
2	Lafayette	3.081%	2.843%
3	Lafourche	1.928%	1.958%
4	LaSalle	.548%	.349%
5	Lincoln	.727%	.922%
6	Livingston	1.679%	1.322%
7	Madison	.443%	.401%
8	Morehouse	1.001%	.907%
9	Natchitoches	1.072%	.775%
10	Ouachita	2.736%	3.200%
11	Plaquemines	1.436%	1.241%
12	Pointe Coupee	.641%	.422%
13	Rapides	3.250%	3.751%
14	Red River	.421%	.147%
15	Richland	.655%	.683%
16	Sabine	.685%	.517%
17	St. Bernard	3.467%	3.005%
18	St. Charles	1.060%	.959%
19	St. Helena	.446%	.291%
20	St. James	.928%	.759%
21	St. John the Baptist	1.184%	.704%
22	St. Landry	2.740%	2.013%
23	St. Martin	1.121%	.626%
24	St. Mary	1.895%	1.826%
25	St. Tammany	2.752%	2.396%
26	Tangipahoa	2.773%	1.863%
27	Tensas	.343%	.266%
28	Terrebonne	2.233%	2.175%
29	Union	.590%	.409%

1	Vermilion	1.220%	1.004%
2	Vernon	1.627%	1.112%
3	Washington	1.349%	.922%
4	Webster	1.068%	1.131%
5	West Baton Rouge	.747%	.516%
6	West Carroll	.464%	.466%
7	West Feliciana	.404%	.188%
8	Winn	.633%	.377%

9 Section 9. All remaining funds shall be allocated and distributed as follows:

10 A. Subject to the provisions of Subsection B of this Section and except as provided
11 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
12 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
13 jurisdiction an amount available after commissions and deductions which is necessary to
14 offset losses attributable to homestead exemptions. In any parish which had excess funds
15 in 1977, the amount available for the reimbursement of homestead exemption losses shall
16 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
17 the number of homesteads in the parish increased or decreased from 1977 to 2023, together
18 with any additional taxing bodies or millages authorized to participate on the same pro rata
19 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
20 This restriction shall not apply to the parish of East Carroll and to parishes in which there
21 were no excess funds in 1977. However, in the city of New Orleans the amount available
22 for the reimbursement of homestead exemption losses shall be limited to the amount used
23 for that purpose in 1977, except that the amount distributed to the Orleans Levee District or
24 its successor shall be limited solely to the amount used for the reimbursement of homestead
25 exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining
26 amount shall be adjusted by the percentage by which the number of homesteads in the city
27 of New Orleans increased or decreased from 1977 to 2023, together with any additional
28 taxing bodies or millages authorized to participate on the same pro rata basis under the
29 provisions of Subsection B of this Section.

1 B. For purposes of this Subsection only, "tax recipient bodies" shall mean and
2 include any recipient of funds hereunder, but limited solely to such specified disbursements.
3 The millages listed are included solely as an identification aid for administrative purposes
4 and the new tax approved by the electorate shall be eligible for distribution hereunder,
5 regardless of fluctuations in millage caused by adjustments for reassessment or other
6 purposes. In no event shall any amount be deemed available within the meaning of Article
7 VII, Section 26 of the Constitution of Louisiana to reimburse losses attributable to
8 homestead exemptions for taxes authorized after January 1, 1978, and any renewals thereof,
9 with the following basic exceptions:

10 (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's
11 original millage, shall share on a pro rata basis.

12 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978,
13 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
14 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
15 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
16 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
17 mill tax authorized on November 7, 1978, for the parish law enforcement district, the 1 mill
18 tax authorized April 5, 1997, for Water District #1, the 3 mills tax authorized November 21,
19 2002, for the parish library, and the 1 mill tax authorized July 16, 1994, for the
20 Communications District 911 System, shall share on a pro rata basis with all other tax
21 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
22 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
23 recipient bodies in the parish.

24 (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to
25 May 1, 1978, to all other tax recipient bodies in the parish including the additional 3 mills
26 authorized on April 5, 1980, for the law enforcement district and the assessor's original
27 millage, the following new millages shall be reimbursed to the extent available:

28 School Board District 13--11.63 mills/September 16, 1978

29 School Board District 3--15.1 mills/September 16, 1978

1 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
2 10.9 mill tax authorized January 16, 1999, for the library, the millage authorized October 7,
3 1989, for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
4 additional mills for the law enforcement district and the assessor's original millage, but
5 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
6 in the parish.

7 (5) In the parish of Webster, after full reimbursement of all taxes authorized prior
8 to January 1, 1978, to all other tax recipient bodies in the parish and the assessor's original
9 millage, the following new millages shall be reimbursed to the extent available:

10 Doyline School District No. 7--33.32 mills/August 1, 1979

11 Consolidated School District No. 3--10.51 mills/June 1, 1978

12 Minden School District No. 6--32.9 mills/May 1, 1980

13 Parish Library--12 mills/November 2004

14 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the
15 additional 7 mills authorized on April 4, 1981, for the law enforcement district, but
16 excluding the sheriff's original millage, shall share on a pro rata basis with all other tax
17 recipient bodies in the parish.

18 (7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and
19 Capital Improvement millages shall be limited to a total of 5.44 mills.

20 (8) In the parish of Lafourche, the total parish allocation, excluding the tax
21 collector's commission and the retirement systems' deductions shall form a special fund to
22 be distributed as follows:

23 Parish Council - 57.40%

24 School Board - 27.25%

25 South Lafourche Levee District - 2.95%

26 Port Commission - 2.06%

27 Assessor - 3.32%

28 Bayou Lafourche Fresh Water District - 2.82%

29 North Lafourche Levee District - 4.20%

1 Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water
2 District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used
3 for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of
4 the district in Lafourche Parish.

5 (a) Of the amount distributed to the parish the following allocations shall be made:

6 Bayou Blue Fire District - 0.42%

7 Drainage District No. 1 - 0.90%

8 Drainage District No. 5 - 0.65%

9 Fire District No. 1 - 0.57%

10 Fire District No. 2 - 0.59%

11 Fire District No. 3 - 1.30%

12 Fire District No. 9 - 0.42%

13 Lafourche Ambulance District No. 1 - .61%

14 Recreation District No. 2 - 2.81%

15 Water District No. 1 - 3.02%

16 Health Unit - 3.04%

17 Recreation Commission - 5.05%

18 Recreation District No. 1 - 0.96%

19 Recreation District No. 8 - 0.61%

20 Drainage - 10.14%

21 Road Lighting - 4.24%

22 Public Buildings - 6.19%

23 Library - 6.24%

24 Criminal - 0.24%

25 Road District #1 - 5.46%

26 Drainage 1 of 12 - 0.20%

27 Drainage 2 of 12 - 0.11%

28 Drainage 3 of 12 - 0.14%

29 Juvenile Justice - 1.47%

1 (b) The amount distributed to the school board shall be allocated as follows:

2 Schools - 24.31%

3 Special Education - 2.94%

4 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
5 commission and the retirement systems' deductions, shall form a special fund to be
6 distributed as follows:

7 Police Jury--48.5%

8 School Board--29.4%

9 Sheriff--11.9%

10 Police Jury--5.0% to be distributed to the district attorney

11 Lake Charles Harbor and Terminal District--2.8%

12 Assessor--2.3%

13 Vinton Harbor and Terminal District--0.1%.

14 (10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

15 (11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

16 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48
17 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
18 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be
19 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
20 Fire District's millage shall be limited to 1.96 mills.

21 (13) In the parish of Assumption, the total parish allocation, excluding the tax
22 collector's commission and the retirement systems' deductions, shall form a special fund to
23 be distributed as follows:

24 Law Enforcement District - 30.77%

25 Police Jury - 30.25%

26 School Board - 28.72%

27 Assessment District - 10.26%

28 (14) The following new millages shall share on a pro rata basis with all other tax
29 recipient bodies in their respective parishes:

- 1 Acadia
- 2 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996
- 3 5th Ward Gravity Drainage District--5 mills/April, 1980
- 4 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979
- 5 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980
- 6 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979
- 7 Basile School District #7 Maintenance--3.32 mills/May 19, 1979
- 8 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 9 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984
- 10 Library--4.25 mills/Jan. 19, 1985
- 11 Road Maintenance--3 mills/Nov. 28, 1981
- 12 Health Unit Mt.--1.06 mills/Nov. 28, 1981
- 13 Fire District #4 Maintenance – 8 mills/January 16, 1999
- 14 Assessor's original millage
- 15 Fire District #6 Maintenance–8.01 mills/June 15, 2000
- 16 Allen
- 17 Law Enforcement District (Additional)--6.47 mills/April 11, 1992
- 18 Assessor--5.23 mills/1990
- 19 Road Dist. #1--4.86 mills/1992
- 20 Road Dist. #1--20.69 mills/1995
- 21 Road Dist. #1A--8 mills/1995
- 22 Road District No. 2 Maintenance--7 mills/October 6, 1990
- 23 Road District No. 2 Maintenance--10 mills/July 18, 1992
- 24 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
- 25 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
- 26 Road District No. 3 Maintenance--10 mills/January 20, 1990
- 27 Road Dist. #3--30 mills/1995
- 28 Road Dist. #4--21.12 mills/1995
- 29 Road District No. 4 Maintenance--30 mills/March 10, 1992

- 1 Library -- 10.76 mills/October 2002
- 2 Courthouse and Jail--4 mills/November 6, 2012
- 3 Road District 5--5.30 mills/November 6, 2012
- 4 Ascension
- 5 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
- 6 Library Maintenance/Library--5.6 mills
- 7 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
- 8 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
- 9 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
- 10 Mental Health -- 2 mills/2000
- 11 Road Lighting District No. 1--5 mills/ January 16, 1993
- 12 Road Lighting District No. 2--5 mills/ January 16, 1993
- 13 Road Lighting District No. 3--5 mills/ January 16, 1993
- 14 Road Lighting District No. 4--5 mills/ January 16, 1993
- 15 Road Lighting District No. 5--5 mills/ January 16, 1993
- 16 Road Lighting District No. 6--5 mills/ January 16, 1993
- 17 Road Lighting District No. 7--5 mills/ September 27, 1986
- 18 Prairieville Fire District #3--11 mills/ July 16, 2005
- 19 Prairieville Fire District #3--10 mills/April 2, 2011
- 20 Assessor's original millage
- 21 Avoyelles
- 22 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 23 a pro rata basis.
- 24 Beauregard
- 25 Law Enforcement District--5 mills/April 5, 1980
- 26 Assessor's original millage
- 27 Bienville
- 28 Solid Waste--6 mills/April 7, 1984
- 29 Assessor's 1997 millage

- 1 Caddo
- 2 Fire Protection District No. 1--5 mills/July 16, 1983
- 3 Juvenile Court--0.12 mills/January 16, 1982
- 4 Jail Facilities--4.00 mills/April 5, 1980
- 5 Courthouse Maintenance--3.00 mills/January 16, 1982
- 6 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 7 Library--4.90 mills/April, 1988
- 8 Library--5.26 mills/April 1996
- 9 Fire Dist. No. 2--10 mills/April 7, 1984
- 10 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 11 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 12 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 13 Fire Dist. No. 6--10 mills/Jan. 19, 1985
- 14 Fire Dist. No. 7--10 mills
- 15 Fire Dist. No. 8--4 mills/1999
- 16 Fire Dist. No. 9--10 mills/Nov. 18, 1989
- 17 Fire Dist. No. 1--10 mills/1989
- 18 School Board Operations--11 mills/May 4, 1985
- 19 Public Works--6 mills/November 4, 1986
- 20 Public Facilities--0.92 mills
- 21 Jail--2 mills
- 22 Assessor's original millage
- 23 Parish Health Unit--1 mill/1990
- 24 Caddo Detention Center--3 mills/1990
- 25 Law Enforcement District--3 mills/November 6, 1990
- 26 Law Enforcement District--3.0 mills/October 16, 1993
- 27 BioMedical--2 mills/1993
- 28 Criminal Justice System--1.82 mills/October 20, 2001

- 1 Caldwell
- 2 Assessor's original millage
- 3 Recreation Maintenance--November 1995
- 4 Road Maintenance--May 1990
- 5 Cameron
- 6 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 7 Assessor's original millage
- 8 Catahoula
- 9 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 10 a pro rata basis.
- 11 Claiborne
- 12 Assessment District
- 13 School District #13--12 mills/November 2, 1982
- 14 Law Enforcement District--6.25 mills/July 21, 1990
- 15 School Board Maintenance--2 mills/April 5, 1986
- 16 School Board Operations--5 mills/April 5, 1986
- 17 Police Jury Building--2 mills/March 30, 1985
- 18 Road, Street & Bridge Maintenance--1993
- 19 Road Equipment--1993
- 20 Concordia
- 21 School Operation & Maintenance--23.25 mills/September, 1982
- 22 Library--All millages
- 23 Assessor's original millage
- 24 Law Enforcement District--12 mills/April 11, 1992
- 25 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
- 26 East Baton Rouge
- 27 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
- 28 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
- 29 Fire Protection #4 (Central)--10 mills/October 8, 1985

- 1 Zachary Constitutional School -- 5 mills/November 15, 2003
- 2 Baker Constitutional School -- 5 mills/November 15, 2003
- 3 East Carroll
- 4 Garbage District No. 1--7 mills/November 4, 1980
- 5 Parish Library--6.5 mills/May 22, 1989
- 6 Parish Health Unit--3 mills
- 7 Rural Fire District Maintenance--2 mills
- 8 Courthouse Maintenance--2 mills
- 9 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 10 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 11 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 12 Assessor's original millage
- 13 East Feliciana
- 14 Assessment District, 1997
- 15 Evangeline
- 16 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 17 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 18 Elderly Services--1 mill/Nov. 4, 1980
- 19 Ward 5 Fire Protection District--11.17 mills
- 20 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 21 Acadia-Evangeline Fire Protection District--0.97 mills
- 22 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 23 Fire District No. 2 -- 5 mills/1999
- 24 District Two Cemetery--1.07 mills
- 25 District Three Cemetery--1.07 mills
- 26 District Seven Cemetery--1.01 mills
- 27 Road District Two--10.00 mills (Additional)
- 28 Road District No. 5--10 mills/1997
- 29 Ward One Cemetery--1 mill/1997

- 1 Ward Four Cemetery--1 mill/1997
- 2 Ward Five Cemetery--1 mill/1997
- 3 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 4 Road District Four--10.00 mills (Additional)
- 5 Mamou Gravity Drainage District No. 5--1.56 mills
- 6 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 7 Durald Gravity Drainage District No. 4
- 8 Vidrine Gravity Drainage District No. 7
- 9 Assessor's original millage
- 10 Lone Pine Fire District--20 mills/November 21, 2012
- 11 Franklin
- 12 Law Enforcement District--10 mills/July 10, 1982
- 13 Assessor's original millage
- 14 Library--7 mills/1990
- 15 Health Unit--3.0 mills/November 6, 1990
- 16 Parish Equipment--8.0 mills/October 16, 1993
- 17 Drainage Maintenance--11 mills/October 16, 1993
- 18 Courthouse Maintenance--4 mills/October 16, 1993
- 19 Iberia
- 20 Recreation District No. 8--1.85 mills/November 13, 1993
- 21 Assessment District
- 22 Iberville
- 23 Law Enforcement District (Additional)--5 mills/December 8, 1979
- 24 Assessor's original millage
- 25 Jackson
- 26 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 27 Law Enforcement District--8 mills/May 16, 1981
- 28 Library--All millages
- 29 Assessment district

- 1 Jefferson
- 2 West Jefferson Levee District--All millages
- 3 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
- 4 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
- 5 Lafayette
- 6 Lafayette Parish Public Library--1.09 mills/May, 1979
- 7 School Board--10 mills/May 4, 1985
- 8 Lafayette Parish Sheriff--5.0 mills/May, 1980
- 9 Assessor's original millage
- 10 Bayou Vermilion District--All maintenance taxes prior to 1990
- 11 LaSalle
- 12 Law Enforcement District (Additional)--8.2 mills
- 13 Library--November 1995
- 14 Road District 2B--3.09 mills/April 16, 1988
- 15 Road District 2BN--1.03 mills/April 16, 1988
- 16 Ambulance Tax--0.65 mills
- 17 Road and Bridge--0.66 mills
- 18 Health Unit--0.23 mills
- 19 Fair Tax--0.09 mills
- 20 Special B & C 1A--0.19 mills
- 21 Sewer Maintenance--6.04 mills
- 22 Fire District--5.32 mills
- 23 Little Creek-Searcy Volunteer Fire District -- 20 mills
- 24 Summerville-Rosefield Volunteer Fire District -- 20 mills
- 25 Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 26 Whitehall Volunteer Fire District -- Operations -- 10 mills
- 27 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 28 Recreation District #22--1.05 mills
- 29 Assessor's original millage

1 Lincoln

2 Library Const./Mt.--0.75 Mills/January 21, 1978

3 Law Enforcement District (Additional)--8.5 mills/July 22,1992

4 School-Special Maint. & Oper.--0.15 mills/May 18, 1979

5 School-Special Repair & Equip.--0.15 mills/May 18, 1979

6 Library--0.71 mills/January 15, 1983

7 Assessor's original millage

8 Livingston

9 Law Enforcement District (Special)--12.19 mills/1976

10 Recreation District #3--2 mills/May 19, 1979

11 School District No. 5--5 mills/November 2, 1982

12 Fire District No. 1--10.04 mills/1986

13 Fire District No. 5--10 mills/Nov. 6, 1984

14 Fire District No. 7 -- 5 mills/1999

15 Fire District No. 10--10.33 mills/1985

16 Fire District No. 11--All millages

17 Roads & Bridges--5 mills/November 3, 1992

18 Madison

19 Assessor's original millage

20 Morehouse

21 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978

22 Assessor's original millage

23 Library--1 mill/ Jan. 20, 1990

24 Natchitoches

25 Law Enforcement District (Additional)--10 mills/May 16, 1981

26 Fire District No. 6--7 mills

27 Parish Ambulance Tax

28 Fire District No. 7--10 mills

29 Goldonna Area Fire Protection Dist. No. 2

- 1 Library--3 mills/1988
- 2 Assessor's original millage
- 3 City of New Orleans
- 4 Board of Assessors' original millage
- 5 Ouachita
- 6 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981
- 7 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)
- 8 Ouachita Parish Assessment District
- 9 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 10 Library -- 7.75 mills/1995
- 11 Plaquemines
- 12 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 13 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 14 Water--2.47 mills in 1992
- 15 Library--1.24 mills in 1992
- 16 Pollution Control--2.47 mills in 1992
- 17 Road Maintenance--1.86 mills in 1992
- 18 Public Health--1.24 mills in 1992
- 19 Waste Disposal--3.69 mills in 1992
- 20 Incineration--1.24 mills in 1992
- 21 Hospital--2.54 mills in 1992
- 22 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 23 Assessor's original millage
- 24 Pointe Coupee
- 25 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 26 School Board--5.83 mills/April 4, 1981
- 27 Library--1.22 mills/April 4, 1981
- 28 Fire Protection Dist. #1--All maint. millages prior to 1991
- 29 Fire Protection District #2--3 mills/October 17, 1981

- 1 Fire Protection District #3--3 mills/October 17, 1981
- 2 Fire Protection District #4--3 mills/October 17, 1981
- 3 Fire Protection District #5--5 mills/October 17, 1981
- 4 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 5 Assessor's original millage
- 6 Rapides
- 7 Rapides Parish School Board--.20 mills/April 1, 1978
- 8 Rapides Parish School Board--15.20 mills/May 13, 1978
- 9 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 10 Road District 1A (Ward 4)
- 11 Road District 2C
- 12 Road District 3A
- 13 Road District 5A
- 14 Road District 6A (Ward 6)
- 15 Road District 7A (Ward 7)
- 16 Road District 36 (Ward 8)
- 17 Road District 9B (Ward 9)
- 18 Road District 10A (Ward 10)
- 19 Road District 2B (Ward 11)
- 20 Fire District #8 (Maint.)--20 mills/April 30,1983
- 21 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 22 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 23 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 24 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 25 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 26 Fire District No. 5--20 mills/Nov. 4, 1986
- 27 Fire District No. 3--12 mills/Oct. 19, 1985
- 28 Fire District No. 7--6 mills/May 3, 1986
- 29 Fire District No. 9

- 1 Fire District No. 10--20 mills/Nov. 4, 1986
- 2 Fire District No. 11
- 3 Fire District No. 12
- 4 Assessor's original millage
- 5 Plainview Fire District No. 10--10 mills/1990
- 6 Fire District #4
- 7 Fire District #7
- 8 Senior Citizens
- 9 Buckeye Recreational District
- 10 Flatwoods Fire District
- 11 Law Enforcement District (Additional)--Nov. 6, 1984
- 12 Fire District No. 6--20 mills
- 13 Library--6.0 mills/January 15, 1994
- 14 Library--1.00 mill/September 30, 2006
- 15 Recreational District Ward 9--6.14 mills/November 17, 2001
- 16 Red River
 - 17 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 18 St. Bernard
 - 19 St. Bernard Port, Harbor and Terminal District--All millages
 - 20 Library--All millages
- 21 St. Charles
 - 22 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
 - 23 Library--3 mills/September 27, 1986
 - 24 Law Enforcement District --3.75 mills/July 16, 2005
 - 25 Assessor's original millage
- 26 St. Helena
 - 27 Parishwide Road District Maintenance
 - 28 Road District #1 Maintenance
 - 29 Sub-Road District #2 of Road District #2 Maintenance

- 1 Road District #3 Maintenance
- 2 Road District #4 Maintenance
- 3 Road District #5 Maintenance
- 4 Road District #6 Maintenance
- 5 Parish Library
- 6 Fire Protection District #5 Maintenance
- 7 Law Enforcement District--10 mills/May 3, 1986
- 8 Assessor's original millage
- 9 Sub-Road District #1 of Road District #2
- 10 Fire Protection District #2
- 11 Fire Protection District #3
- 12 Florida Parishes Juvenile Detention Center--3 mills/1995
- 13 St. James
- 14 St. James Hospital Board--4.31 mills/May 18, 1979
- 15 Gramercy Recreation District--5 mills/May 18, 1979
- 16 Law Enforcement District--6.00 mills/July 16, 1988
- 17 Assessment District, 1985
- 18 St. John
- 19 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
- 20 Assessor's original millage
- 21 St. Landry
- 22 Gravity Drainage District No. 1 of Ward 2
- 23 Fire District #3
- 24 Fire District #2
- 25 Fire District No. 5
- 26 St. Landry Parish School Board--12 mills/May 3, 1986
- 27 Jail Maintenance Tax--1 mill/April 30, 2011
- 28 Fire District No. 6
- 29 Acadia-St. Landry Hospital District--7 mills/November 2, 1982

- 1 Road District #11A, Sub-1--10.00 mills/1993
- 2 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
- 3 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 4 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 5 Road District #1, Ward 3
- 6 Road District #4--10 mills/July 21, 2001
- 7 Road District #5--15 mills/1993
- 8 Road District #6--15 mills/ May 4, 2002
- 9 Assessor's original millage
- 10 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
- 11 Fire District #1
- 12 St. Martin
- 13 Assessor's original millage
- 14 St. Mary
- 15 Wax Lake East Drainage District
- 16 Sub Gravity Drainage District of Wax Lake East
- 17 Assessor--2.9 mills/1982
- 18 Hospital Service District No. 1--7.88 mills/1999
- 19 Hospital Service District No. 1--6 mills/1999
- 20 Hospital Service District No. 1--3.47 mills/2003
- 21 St. Tammany
- 22 All millages listed on the tax roll, and in particular the parish library millages
- 23 authorized on April 5, 1980, and May 5, 1984, with the exception of the sheriff's original
- 24 millage, shall share on a pro rata basis.
- 25 Tangipahoa
- 26 Road Lighting District No. 2--5 mills/July 21, 1990
- 27 Library--.60 mills/1984
- 28 Library Maint.--2.60 mills/May 4, 1985
- 29 Garbage District # 1 Maint.--10 mills/March 26, 1983

- 1 Road District # 7 Maint.--5 mills/Sept. 11, 1982
- 2 Fire Dist. #1--2.10 mills/1978
- 3 Fire Protection District No. 1--7 mills/1998
- 4 Fire Dist. #1--5.65 mills/1996
- 5 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)
- 6 Fire Dist. #2--10 mills/1996
- 7 Law Enforcement District (Additional)--10 mills
- 8 Drainage District #4 Maint.--3 mills/April 30, 1983
- 9 Assessor's original millage
- 10 Gravity Drainage District No. 5--5 mills/April 7, 1990
- 11 Florida Parishes Juvenile Detention Center--3 mills/1995
- 12 Pontchatoula Recreation Dist.--10 mills/1996
- 13 Independence Recreation Dist.--15 mills/1996
- 14 Hammond Alternate School -- 3 mills/1996
- 15 Hammond Recreation District No. 1 – 10 Mills/November 10, 2010
- 16 Tensas
 - 17 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
 - 18 Medical Services--12 mills/February 28, 1987
 - 19 Assessor's additional millage--1988
- 20 Terrebonne
 - 21 All millages listed on the tax roll, except the sheriff's original millage, shall share a
 - 22 pro rata basis.
- 23 Vermilion
 - 24 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
 - 25 Road District No. 3--5 mills/1979
 - 26 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
 - 27 Library -- 1.12 mills/1994

- 1 Washington
- 2 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 3 School District #2 Maintenance--0.98 mills/1981
- 4 School District #2 Support--0.98 mills/1981
- 5 Bogalusa City Schools Main./Op.--23 mills/1989
- 6 Library--4.57 mills/1987
- 7 Angie School--5 mills/1990
- 8 Assessor's millage
- 9 Rich. FD #2 -- 8 mills/1998
- 10 Bonner Creek Fire Dist.--8.46 mills/1987
- 11 Bonner Creek Fire Dist.--5 mills/1996
- 12 Spring Hill Fire Dist. #8--5.73 mills/1995
- 13 Spring Hill Fire District #8 -- 6 mills/1998
- 14 Mt. Herman Fire Dist. #9--16 mills/1995
- 15 Pine Fire Dist. #4--10 mills/1995
- 16 Angie Fire Dist. #5--10 mills/1992
- 17 Varnado Fire Dist. #6--10 mills/1992
- 18 Fire Dist. #7--5 mills/1996
- 19 Fire Dist. #7--12.27 mills/1992
- 20 Hayes Creek Fire District #3--17 mills/1999
- 21 Florida Parishes Juvenile Detention Center--3 mills/1995
- 22 West Baton Rouge
- 23 Law Enforcement District (Additional)--5 mills/1980
- 24 Assessment District of West Baton Rouge Parish--1.35 mills/1985
- 25 West Carroll
- 26 Ward 1 Road Maintenance--5.45 mills
- 27 Ward 2 Road Maintenance--4.59 mills
- 28 Ward 2 Special Tax--Road District #2--2.75 mills
- 29 Ward 3 Road Maintenance--4.96 mills

- 1 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 2 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 3 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 4 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 5 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 6 Ward 5 Road Maintenance--4.78 mills
- 7 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 8 Public Health Unit Maintenance--1.5 mills/ 1980
- 9 Roads & Bridges--8 mills/March 30, 1985
- 10 School Parishwide Maintenance--10 mills/ 1990
- 11 Assessment District
- 12 West Feliciana
 - 13 Law Enforcement District (Additional)--6 mills/1986
 - 14 Assessor's original millage
- 15 Winn
 - 16 Law Enforcement District (Additional)--8 mills/1981
 - 17 Assessor's original millage
 - 18 Library -- 1979 millage
 - 19 Library -- 3 mills/1999
- 20 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
- 21 less than the amount required to reimburse tax losses on the basis of the tax rolls of the
- 22 current calendar year as provided in Subsection A of this Section, the tax collector and the
- 23 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
- 24 within the parish so that the lesser amount received by each tax recipient body shall be
- 25 proportionate to the reduction in the total amount distributed to each parish, and the amount
- 26 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
- 27 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
- 28 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
- 29 Terminal District shall receive a minimum of \$125,000 and, in Allen Parish the Special Law

1 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
2 minimum of \$36,500.

3 (2) No bond millages levied to service bonds under the authority of Louisiana
4 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
5 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
6 general obligation bonds shall share in the proceeds of this Act and the governing authority
7 of the issuing political subdivision shall levy and collect or cause to be levied and collected
8 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
9 principal and interest and redemption premiums, if any, on such bonds as they mature; the
10 only exceptions to this prohibition shall be specifically included in this Subsection. In the
11 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
12 otherwise eligible to participate in the revenue sharing fund may use the funds for the
13 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
14 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
15 millage authorized in 1975 for the parish health unit shall share as an operation and
16 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
17 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
18 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
19 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
20 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
21 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
22 millages levied for operation and maintenance of those taxing districts eligible for
23 reimbursement shall have priority for reimbursement to the extent that funds are available.
24 In the parish of Bossier, bond millages and operation and maintenance millages shall share
25 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
26 therein.

27 (3) In the parish of St. Tammany, the parish governing authority shall make
28 available out of its allocated funds a sufficient amount for the operation and maintenance of
29 the food stamp offices and the service office for veterans established under R.S. 29:261. In

1 the parish of St. Tammany, the parish governing authority shall make available out of its
2 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of
3 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish
4 Registrar of Voters Office, the parish governing authority shall make available out of its
5 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.
6 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be
7 distributed to the St. Charles Department of Community Services to be used for the
8 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
9 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

10 Section 10. In the event the distribution to the tax collector in each parish and to the
11 city of New Orleans is more than the amount necessary to satisfy the requirements of
12 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
13 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
14 days after receipt thereof, shall distribute such remaining excess amount as follows, except
15 as otherwise provided in Subsection D of this Section:

16 A. The portion of the excess equal to the ratio that the parish public school
17 population bears to the total population of the parish shall be allocated and distributed to the
18 respective city and parish school boards in the parish proportionate to the public school
19 population of each.

20 B. The next portion of the excess remaining after allocation and distribution to the
21 school boards, equal to the ratio that the total population of all incorporated areas in the
22 parish bears to the total parish population, shall be allocated and distributed to the respective
23 incorporated municipalities of the parish proportionate to the respective population of each.

24 C. The remaining portion of such excess, if any, after allocation and distribution to
25 the school boards and incorporated areas of a parish, shall be allocated and distributed to the
26 parish governing authority.

27 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and
28 include any recipient of excess funds hereunder. In the following parishes the tax collector

1 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt
2 thereof, shall distribute such excess amount as follows:

3 (1) In the parish of Plaquemines, one hundred percent thereof to the parish
4 governing authority.

5 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five
6 percent thereof to the parish governing authority, and twenty-five percent thereof to the
7 parish school board.

8 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans
9 and thirty percent thereof to the Orleans Parish School Board.

10 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,
11 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the
12 incorporated municipalities in the parish, to be distributed to such incorporated
13 municipalities pro rata on a population basis. However, no less than twenty-five percent of
14 the funds distributed to the parish governing authority in this Paragraph shall be utilized for
15 existing drainage projects and for providing for additional pumps for those projects and
16 excluding normal labor operating costs and other normal operational costs; such funds may
17 also be used to repair parish property damaged by storms.

18 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.
19 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the
20 parish governing authority, twenty-five percent thereof to the parish school board except that
21 in the parish of Washington, which has a dual parish and city school administration, the
22 twenty-five percent to the school boards shall be prorated between the parish and city school
23 systems on the basis of public school population, and twenty-five percent thereof to the
24 incorporated municipalities in the parish, to be distributed to such incorporated
25 municipalities pro rata on a population basis, except that in the parish of West Feliciana the
26 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the
27 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
28 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
29 excess shall be retained by the sheriff.

1 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that
2 the public school population of the parish bears to the total population of the parish shall be
3 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be
4 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the
5 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the
6 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed
7 to each incorporated municipality and the balance thereof to be distributed to such
8 incorporated municipalities pro rata on a population basis.

9 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
10 the operation of two food processing plants and the remainder as follows: twenty-five
11 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
12 the parish school board for use by the school board; twenty-five percent to the municipalities
13 of the parish, out of which five hundred dollars shall first be given to each municipality and
14 the balance shall be distributed to the municipalities on the basis of the formula applying to
15 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

16 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
17 parish governing authority, thirty-three percent thereof to the parish school board, and
18 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
19 to such incorporated municipalities pro rata on a population basis; prior to the distribution
20 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
21 amount equal to any increase in the sheriff's commission deducted from library taxes over
22 and above the percentage authorized to be deducted in the 1975 calendar year; and the
23 balance of the excess shall be distributed as provided in this Paragraph. However, in the
24 parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars of
25 the excess, in addition to the commission provided in Section 6 of this Act, and the balance
26 of the excess shall be distributed as provided in this Paragraph; and further, in the parish of
27 Concordia, the tax collector shall retain the sum of thirty-five thousand dollars of the excess,
28 in addition to the commission provided in Section 6 of this Act, and the balance of the excess
29 shall be distributed as provided in this Paragraph.

1 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish
2 governing authority, thirty percent thereof to the parish school board, and thirty percent
3 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
4 municipalities pro rata on a population basis.

5 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish
6 governing authority, thirty-five percent thereof to the parish school board, and thirty percent
7 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
8 municipalities pro rata on a population basis.

9 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
10 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
11 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
12 governing authority, thirty-three and one-third percent thereof to the parish school board, and
13 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
14 be distributed to such incorporated municipalities pro rata on a population basis. Further,
15 in the parish of Evangeline the additional excess funds received by the school board as a
16 result of the change in percentages from those provided in Act 719 of the 1975 Regular
17 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
18 salaries or benefits to those school board employees to the same level or amount as were
19 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
20 excess funds are insufficient to restore the salaries or benefits to their former level or
21 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
22 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
23 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand
24 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
25 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
26 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
27 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
28 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
29 this Act, and the balance of the excess shall be distributed as provided above in this

1 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
2 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
3 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
4 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
5 provided in Section 6 of this Act, and the balance of the excess shall be distributed as
6 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
7 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
8 governing authority before receiving its part designated in this Paragraph, by resolution
9 passed by the parish school board before receiving its part as designated in this Paragraph,
10 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
11 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
12 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
13 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
14 passage of resolutions authorizing same by respective governing authorities may retain
15 amounts fixed in the resolution not to exceed ten percent of excess received by the police
16 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

17 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
18 and one-third percent thereof to the parish governing authority, thirty-three and one-third
19 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
20 such excess amount to the incorporated municipalities in the parish, in the same amounts of
21 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
22 Extraordinary Session except:

23 (a) If the amount of excess funds is insufficient to supply the amounts distributed
24 in 1972 to each incorporated municipality in the parish, the amount to be allocated and
25 distributed to each incorporated municipality shall be reduced by the ratio that the amount
26 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore
27 to the total amount of excess funds then so distributed to all of the incorporated
28 municipalities in the parish; or

1 (b) If the amount of such excess funds exceeds the amount necessary to supply the
2 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
3 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to
4 each incorporated municipality in the parish in the ratio that the population in each bears to
5 the total population of all of the incorporated municipalities in the parish.

6 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
7 thousand dollars of such excess amount, in addition to the commission provided in Section
8 6 of this Act, to be used for the operation and maintenance of his department, and the
9 balance of the excess shall be distributed as provided above in this Paragraph.

10 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three
11 percent thereof to the parish governing authority, thirty percent thereof to the city and parish
12 school boards to be prorated between the city and parish school boards on the basis of public
13 school population, and thirty-seven percent thereof to the incorporated municipalities in the
14 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

15 (14) In the parish of Caddo, twenty-five percent thereof to the parish governing
16 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to
17 the incorporated municipalities in the parish, to be distributed to such incorporated
18 municipalities pro rata on a population basis.

19 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
20 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
21 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
22 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
23 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
24 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
25 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
26 Central, Brownsfield and East Side.

27 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
28 parish governing authority, thirty-three and one-third percent thereof to the parish school
29 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the

1 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
2 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
3 population basis.

4 (17) In the parish of Beauregard, forty percent thereof to the parish governing
5 authority, thirty-five percent thereof to the parish school board, and twenty-five percent
6 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
7 municipalities pro rata on a population basis.

8 (18) In the parish of Morehouse, one-third thereof to the parish school board,
9 one-third thereof to the parish governing authority, and one-third thereof to the incorporated
10 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on
11 a population basis.

12 (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent
13 thereof to the parish governing authority.

14 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing
15 authority, the first two hundred thousand dollars of which shall be used for existing parish
16 roads.

17 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
18 governing authority, one-third thereof to the parish school board, and one-third thereof to
19 the incorporated municipalities in the parish, to be distributed to such incorporated
20 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
21 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
22 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
23 dollars shall be disbursed to the LaSalle Association for the Developmentally Delayed,
24 however, none of these monies are to be used for salaries and provided that this amount is
25 spent to directly assist the students, and the balance of the excess shall be distributed as
26 provided above in this Paragraph.

27 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall
28 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:
29 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and

1 one-third percent thereof to the parish school board, and thirty-three and one-third percent
2 thereof to the incorporated municipalities pro rata on a population basis.

3 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the
4 Vermilion Parish assessor.

5 (24) In the parish of Red River, the initial distribution shall be two thousand five
6 hundred dollars to the National Guard Armory located in said parish and the balance of the
7 excess shall be distributed as provided in Subsections A, B, and C of this Section.

8 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall
9 be distributed to the Assumption Parish Assessor, with the residual being distributed as
10 provided in Subsections A, B, and C of this Section.

11 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
12 until the parish or expending authority or agency has received the approval of a majority of
13 the legislative delegation representing the parish, the senators and representatives each
14 having an equal vote, provided that if there is a tie vote, the parish or expending authority
15 or agency shall have one vote in order to break the tie vote.

16 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
17 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
18 this Section until approval of such distribution of excess funds to each recipient thereof has
19 been granted by the member or members of the House of Representatives and the Senate
20 who represent the parish in the legislature. Such approval shall be requested by the chief
21 executive officer of the recipient body who shall submit to the respective members of the
22 legislature a written request for such excess funds, such written request to contain the
23 amount of excess funds requested and the purpose for which they will be expended. Upon
24 receipt, but only upon receipt, by the tax collector of the written approval of such a request
25 from each of the members of the legislature who represent the parish, the tax collector of the
26 parish shall make the distribution requested provided that such distribution is in compliance
27 with the provisions of this Act and particularly other provisions of this Section.

28 Section 11. The parish governing authority shall have the power and authority to
29 expend such excess funds received by it for any governmental purpose or function and may

1 allocate and distribute any portion of such excess funds received by it to its tax recipient
2 bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

3 Section 12. In accordance with the provisions of this Act, the amount to be
4 distributed to each parish and to the city of New Orleans during the Fiscal Year 2024-2025
5 shall be as follows:

	Total Due	Sheriff's	Retirement
<u>PARISH</u>	<u>FY 2024-2025</u>	<u>Fund</u>	<u>Contribution</u>
8 ACADIA	\$1,155,480	\$145,198	\$20,906
9 ALLEN	467,048	71,966	9,485
10 ASCENSION	2,564,599	124,942	19,668
11 ASSUMPTION	419,446	84,820	7,967
12 AVOYELLES	797,037	122,994	16,194
13 BEAUREGARD	734,076	81,996	11,641
14 BIENVILLE	260,997	58,040	8,087
15 BOSSIER	2,474,742	166,037	45,546
16 CADDO	4,484,371	534,630	207,163
17 CALCASIEU	4,016,827	459,548	120,824
18 CALDWELL	207,050	46,062	6,370
19 CAMERON	122,318	48,497	7,987
20 CATAHOULA	190,762	45,575	6,050
21 CLAIBORNE	290,029	52,879	6,509
22 CONCORDIA	379,986	71,089	9,704
23 DESOTO	565,352	53,268	6,969
24 EAST BATON ROUGE	8,644,757	693,169	239,151
25 EAST CARROLL	134,110	43,141	6,609
26 EAST FELICIANA	396,469	47,620	4,752
27 EVANGELINE	646,559	71,089	10,483
28 FRANKLIN	407,036	71,187	15,115
29 GRANT	456,750	59,793	7,128

1	IBERIA	1,393,277	216,287	36,880
2	IBERVILLE	600,753	135,459	16,174
3	JACKSON	301,609	63,591	9,884
4	JEFFERSON	8,382,812	1,296,357	276,670
5	JEFFERSON DAVIS	635,318	67,486	15,295
6	LAFAYETTE	4,729,461	300,036	56,768
7	LAFOURCHE	1,516,396	187,754	39,096
8	LASALLE	298,853	53,366	6,969
9	LINCOLN	893,007	70,797	18,410
10	LIVINGSTON	2,864,028	163,506	26,397
11	MADISON	187,487	43,141	8,007
12	MOREHOUSE	505,241	97,480	18,111
13	NATCHITOCHE	727,940	104,394	15,475
14	ORLEANS	6,981,049	0	0
15	OUACHITA	3,017,873	266,439	63,896
16	PLAQUEMINES	445,591	139,842	24,780
17	POINTE COUPEE	428,685	62,422	8,426
18	RAPIDES	2,586,331	316,494	74,898
19	RED RIVER	158,297	40,998	2,936
20	RICHLAND	406,017	63,786	13,638
21	SABINE	465,080	66,707	10,323
22	ST. BERNARD	845,681	337,626	60,002
23	ST. CHARLES	1,037,107	103,226	19,149
24	ST. HELENA	228,620	43,433	5,811
25	ST. JAMES	401,565	90,371	15,155
26	ST. JOHN	846,582	115,301	14,057
27	ST. LANDRY	1,630,777	266,829	40,195
28	ST. MARTIN	1,050,581	109,166	12,500
29	ST. MARY	1,004,751	184,540	36,461

1	ST. TAMMANY	5,293,152	267,997	47,842
2	TANGIPAHOA	2,632,970	270,042	37,200
3	TENSAS	81,947	33,402	5,311
4	TERREBONNE	2,125,853	217,456	43,429
5	UNION	433,096	57,456	8,167
6	VERMILION	1,153,424	118,807	20,047
7	VERNON	942,805	158,442	22,204
8	WASHINGTON	896,407	131,369	18,410
9	WEBSTER	757,587	104,005	22,583
10	WEST BATON ROUGE	541,882	72,745	10,303
11	WEST CARROLL	199,894	45,186	9,305
12	WEST FELICIANA	281,428	39,343	3,754
13	WINN	272,985	61,643	7,528
14	TOTAL	<u>\$90,000,000</u>	<u>\$9,738,267</u>	<u>\$1,996,754</u>

15 Section 13. The state treasurer shall distribute one-third of the total amount herein
16 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
17 Orleans Parish to the city of New Orleans, not later than the first day of December in each
18 year, one-third thereof not later than the fifteenth day of March in each year and one-third
19 thereof not later than the fifteenth day of May in each year, and each one-third of the total
20 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
21 of this Act; however, the legislative auditor may authorize the granting of additional sums
22 due any recipient in advance upon a showing that the advance receipt of such funds is
23 reasonably necessary. If the state treasurer does not distribute the fund on or before the dates
24 specified in this Act, any interest or other income derived by the state from the parish
25 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
26 together with the principal amounts due the parishes under the provisions of this Act. Any
27 interest or other income derived by the parish tax collector or the city of New Orleans from
28 the investment or other use of such total parish allocations received from the state treasurer,

1 earned prior to the distributions within the parish as required by the foregoing provisions of
2 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
3 recipients under the provisions of this Act upon distribution thereto, and the parish tax
4 collectors or the city of New Orleans may retain only investment income earned on that
5 portion of the total parish allocation to which they are otherwise entitled under the provisions
6 of this Act. In light of the fact that all assessment roll figures will not be available in time
7 to base the December distribution by the treasurer on current figures, the distribution of
8 funds on the first day of December pursuant to this Act shall be based on the distribution
9 figures for Fiscal Year 2023-2024. The remaining two distributions on the fifteenth day of
10 March and the fifteenth day of May shall be based on current figures for Fiscal Year
11 2024-2025, and such distributions shall be adjusted to compensate for the differences
12 resulting in the use of the Fiscal Year 2023-2024 figures for the December distribution.

13 Section 14. On or before such date as shall be established by the state treasurer, each
14 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually
15 shall file with the state treasurer, on such forms as the state treasurer may require, all
16 information necessary to the computation of the funds to be distributed within the parishes,
17 including, but not limited to, a listing of all such local entities seeking eligibility for funds
18 as a tax recipient body under the qualifications set out in Section 1(A) of this Act, all new
19 millages of such tax recipient bodies as are listed in Section 9(B) of this Act, and all
20 remaining authorities on the tax rolls which are otherwise ineligible to participate in the
21 distribution of revenue sharing funds as tax recipient bodies. The listing shall include such
22 verification for eligibility as may be required by the state treasurer and, notwithstanding the
23 provisions of Section 12 of this Act, no revenue sharing funds shall be distributed prior to
24 receipt and acceptance by the state treasurer of such information and verification. The same
25 authorities shall in the same manner submit to the state treasurer a statement of the amount
26 of revenue sharing funds distributed to each recipient of such funds, including the amount
27 deducted for sheriffs' commissions and for retirement system contributions and shall state
28 clearly on such forms the amount of the distribution to each such recipient which is derived
29 from excess funds and the amount of such distribution which represents reimbursement for

- 1 tax losses by reasons of the homestead exemption. Such statement shall also include the
2 amount of any revenue sharing funds which remain to be distributed and the recipients to
3 which such remaining funds will be distributed.

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 291 Original

2024 Regular Session

McFarland

Abstract: Provides for the allocation and distribution of the Revenue Sharing Fund for FY 2024-2025.

Paragraphs (1) through (8) of this digest contain no changes from FY 2023-2024 and only restate the general provisions of last year's distribution.

- (1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of \$90,000,000 for FY 2024-2025. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).
- (2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.
- (3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.
- (4) Provides that in any parish which had excess funds in 1977, except E. Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2023. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.
- (5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in E. Baton Rouge Parish, and excepts all bonds in Bossier Parish.
- (6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt

- of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.
- (7) Retains all prior authorized participation from Act No. 402 of the 2023 R.S. (Revenue Sharing Bill).
 - (8) The population shall be determined by the LSU AgCenter, Dept. of Agricultural Economics and Agribusiness, under the most recent federal-state cooperative program for local population estimates.