## **DIGEST**

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HB 635 Engrossed

2024 Regular Session

**Bagley** 

**Abstract:** Authorizes Caddo Parish Fire District No. 6 to levy and collect a sales and use tax not to exceed 1% subject to voter approval.

<u>Present law</u> establishes Caddo Parish Fire District No. 6 and provides for its purpose, functions, and authority.

<u>Proposed law</u> authorizes Caddo Parish Fire District No. 6 to levy a sales and use tax not to exceed 1%, subject to voter approval. Provides that proceeds shall be used for any lawful purpose.

<u>Proposed law</u> requires the tax proposition to appear on a ballot at an election conducted in accordance with the La. Election Code and held on a date the corresponds with the dates of either gubernatorial or congressional elections. However, for 2015, authorizes Caddo Parish Fire District No. 6 to call the election provided for in <u>proposed law</u> on any election date available for bond, tax, or other proposition elections.

(Adds R.S. 40:1501.9)

## Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Municipal, Parochial and</u> Cultural Affairs to the original bill:

1. Require the tax proposition to appear on a ballot at an election conducted in accordance with the La. Election Code and held on a date the corresponds with the dates of either gubernatorial or congressional elections. Authorize use of other election dates in 2025.