GREEN SHEET REDIGEST

HB 218 2024 Regular Session Bagley

DISTRICTS/FIRE PROTECT: Authorizes Caddo Parish Fire District No. Four to levy a sales and use tax.

DIGEST

<u>Present law</u> establishes Caddo Parish Fire District No. 4 and provides for its purpose, functions, and authority.

<u>Proposed law</u> authorizes Caddo Parish Fire District No. 4 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 that corresponds with the dates of either gubernatorial or congressional elections.

<u>Proposed law</u> provides that, notwithstanding the provisions of <u>proposed law</u>, in 2025 only, the governing authority of Caddo Parish Fire District No. 4 may call the election provided for in <u>proposed law</u> on a date that corresponds with an election date provided by <u>present law</u>.

(Adds R.S. 40:1501.9)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Municipal, Parochial</u> and <u>Cultural Affairs</u> to the <u>original</u> 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 that corresponds with the dates of either gubernatorial or congressional elections.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the engrossed bill

1. Provides that the election provided for in <u>proposed law</u> may be set for a date that corresponds with an election date provided in <u>present law</u> (R.S. 18:402(F)).