DIGEST

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Morris HB No. 613

Abstract: Relative to the North Caddo Hospital Service District, authorizes the governing authority of the district, subject to voter approval, to levy and collect a sales and use tax not to exceed 1% within the district. Provides for the use of the tax proceeds.

Proposed law authorizes the governing authority of the North Caddo Hospital Service District, subject to voter approval, to levy a sales and use tax not to exceed 1% within the boundaries of the district. Provides that the tax shall be in addition to all other authorized taxes. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to Caddo Parish or any other political subdivision within the parish.

Proposed law provides that the tax shall be levied by ordinance of the district governing authority. Provides that the tax shall be levied upon the sale at retail, the use, lease, or rental, consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the district. Further provides that the ordinance imposing the tax shall not be adopted until the imposition of the tax is approved by a majority of the voters of the district voting on the proposition at an election.

Proposed law further provides that the tax shall be collected at the same time and in the same manner as set forth for the collection of sales and use taxes in present law.

Proposed law requires that the proceeds of the tax be used for such lawful purposes as are determined by the district governing authority.

Effective July 1, 2011.

(Adds R.S. 33:2738.86)