Regular Session, 2011

HOUSE BILL NO. 613

BY REPRESENTATIVE MORRIS

DISTRICTS/HOSPITAL SERVC: Authorizes the governing authority of the North Caddo Hospital Service District to levy a sales and use tax within the boundaries of the district

AN ACT

To enact R.S. 33:2738.86, relative to Caddo Parish; to provide relative to the North Caddo Hospital Service District; to authorize the governing authority of the district to levy a sales and use tax, subject to voter approval; to provide for the use of tax proceeds; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:2738.86 is hereby enacted to read as follows:

§2738.86. North Caddo Hospital Service District; sales tax authorization

A. The governing authority of the North Caddo Hospital Service District, referred to in this Section as the "district", may levy and collect a sales and use tax not to exceed one percent within the boundaries of the district.

B. The tax authorized by this Section shall be in addition to all other taxes which the governing authority of the district is authorized to levy. The authority granted in this Section shall not limit any prior taxing authority granted to the parish of Caddo or any other political subdivision within the parish by any other provision of law.

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C. The sales and use tax shall be imposed by ordinance of the governing authority of the district and shall be levied upon the sale at retail, the use, lease, or rental, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the district, all as defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; however, the ordinance imposing the tax shall be adopted by the governing authority of the district only after the question of the imposition of the tax has been submitted to the qualified electors of the district at an election conducted in accordance with the election laws of the state, and a majority of those voting on the proposition have voted in favor of the imposition of the tax.

D. The sales and use tax authorized pursuant to this Section shall be collected at the same time and in the same manner as set forth in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

E. The proceeds of the tax authorized pursuant to this Section shall be used for such lawful purposes as are determined by the governing authority of the district.

Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2011, or on the day following such approval by the legislature, whichever is later.

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)]

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

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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)

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