Morris (HB 613) **Act No. 204**

New 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 new law shall not limit prior taxing authority granted to Caddo Parish or any other political subdivision within the parish.

New law requires that the tax be levied by ordinance of the district governing authority. Requires that the tax 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.

New law further requires that the tax be collected at the same time and in the same manner as set forth for the collection of sales and use taxes in existing law.

New 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)