

Regular Session, 2013

SENATE BILL NO. 247

BY SENATOR NEVERS

TAX/SALES. Authorizes certain parishes to levy a one-half cent sales tax. (8/1/13)

AN ACT

To enact R.S. 47:338.183.1, relative to sales and use taxes; to authorize the levy of an additional sales and use tax not to exceed one-half of one percent in certain parishes; to require voter approval of the parish ordinance authorizing the tax; to require that proceeds from the tax be deposited into the parish general fund; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.183.1 is hereby enacted to read as follows:

§338.183.1. Authority to levy additional sales and use tax; parishes governed by a home rule charter and having a population between one hundred fifteen thousand and one hundred twenty-five thousand

A. The governing authority of a parish governed by a home rule charter and having a population between one hundred fifteen thousand and one hundred twenty-five thousand is hereby authorized to levy and collect an additional sales and use tax not to exceed one-half of one percent within the territorial jurisdiction of the parish.

B. In accordance with the provisions of Section 29(B) of Article VI of the

Constitution of Louisiana, the additional sales and use tax shall be authorized to exceed the limitation found in Section 29(A) of Article VI of the Constitution of Louisiana and shall be in addition to the taxes authorized by R.S. 47:338.54 and other law.

C. The sales and use tax so levied shall be imposed by ordinance of the parish governing authority and shall be levied upon the sale at retail, the use, lease, or rental, the consumption and the storage for consumption of corporeal movable property, and on sales of services in the parish, all as defined in R.S. 47:301 through 317. However, the ordinance imposing said tax shall be adopted by the parish governing authority only after the question of the imposition of the tax shall have been submitted to the qualified electors of the parish at an election to be conducted in accordance with the election laws of the state of Louisiana, and the majority of those voting in the election shall have voted in favor of the adoption of the ordinance.

D. This tax shall be in addition to all other taxes and shall be collected at the same time and in the same manner as set forth in R.S. 47:301 through 317.

E. The proceeds of the tax shall be deposited in the general fund of the parish.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

DIGEST

Proposed law authorizes the governing authority of a parish governed by a home rule charter and having a population between 115,000 and 125,000 to levy and collect an additional sales and use tax not to exceed one-half of one percent within the territorial jurisdiction of the parish.

Provides that the authorized tax is in addition to the taxes authorized in present law and that the tax be imposed by ordinance and be levied upon the sale at retail, the use, lease, or rental, the consumption and the storage for consumption of corporeal movable property, and on sales of services in the parish.

Requires that no tax be levied unless the ordinance imposing the tax is submitted to the qualified electors of the parish at an election to be conducted in accordance with the election laws of the state, and the majority of those voting in the election shall have voted in favor of the adoption of the ordinance.

Provides that the tax is in addition to all other taxes and shall be collected at the same time and in the same manner as provided by law. Requires that all proceeds of the tax be deposited in the general fund of the parish.

Effective August 1, 2013.

(Adds R.S. 47:338.183.1)