

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)

1 AN ACT

2 To enact R.S. 47:338.183.1, relative to sales and use taxes; to authorize the levy of an
3 additional sales and use tax not to exceed one-half of one percent in certain parishes;
4 to require voter approval of the parish ordinance authorizing the tax; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 **§338.183.1. Authority to levy additional sales and use tax; parishes governed by**

9 **a home rule charter and having a population between one**

10 **hundred fifteen thousand and one hundred twenty-five thousand**

11 **A. The governing authority of a parish governed by a home rule charter**

12 **and having a population between one hundred fifteen thousand and one**

13 **hundred twenty-five thousand according to the latest federal decennial census**

14 **is hereby authorized to levy and collect an additional sales and use tax not to**

15 **exceed one-half of one percent within the territorial jurisdiction of the parish.**

16 **B. In accordance with the provisions of La. Const. Art. VI, Sec. 29(B),**

17 **the additional sales and use tax shall be authorized to exceed the limitation**

1 found in La. Const. Art. VI, Sec. 29(A) and shall be in addition to the taxes
2 authorized by R.S. 47:338.54 and other law.

3 C. The sales and use tax so levied shall be imposed by ordinance of the
4 parish governing authority and shall be levied upon the sale at retail, the use,
5 lease, or rental, the consumption and the storage for consumption of corporeal
6 movable property, and on sales of services in the parish, all as defined in
7 Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.
8 However, the ordinance imposing the tax shall be adopted by the parish
9 governing authority only after the question of the imposition of the tax shall
10 have been submitted to the qualified electors of the parish at an election to be
11 conducted in accordance with the election laws of the state of Louisiana, and the
12 majority of those voting in the election shall have voted in favor of the adoption
13 of the ordinance.

14 D. This tax shall be in addition to all other taxes and shall be collected
15 at the same time and in the same manner as set forth in Chapter 2 of Subtitle
16 II of Title 47 of the Louisiana Revised Statutes of 1950.

The original instrument was prepared by Thomas L. Tyler. The following digest, which does not constitute a part of the legislative instrument, was prepared by J. Ashley Mitchell.

DIGEST

Nevers (SB 247)

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.

Effective August 1, 2013.

(Adds R.S. 47:338.183.1)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Deletes requirement that tax proceeds be deposited into the parish general fund.