

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Shadoin to Reengrossed Senate Bill No. 247 by Senator Nevers

AMENDMENT NO. 1

On page 1, line 2, after "47:338.183.1" delete the comma "," and insert "and 338.196,"

AMENDMENT NO. 2

On page 1, at the end of line 3, delete the semicolon ";" and insert "and by certain school boards;

AMENDMENT NO. 3

On page 2, after line 16, insert the following:

" §338.196. Authority to levy additional sales and use tax; certain school boards

A. The school board of any school district comprised of a parish having a population between twenty-two thousand four hundred and twenty-two thousand eight hundred according to the latest federal decennial census is hereby authorized to levy and collect an additional sales and use tax not to exceed one percent within the territorial jurisdiction of the parish.

B. In accordance with the provisions of Article VI, Section 29(B) of the Constitution of Louisiana, the additional sales and use tax shall be authorized to exceed the limitation found in Article VI, Section 29(A) 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 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 school board only after the question of the imposition of the tax has been submitted to the qualified electors of the parish at an election conducted in accordance with the Louisiana Election Code and the majority of those voting in the election 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 Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950."