

New 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 prior 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.

New law authorizes a school board in any school district comprised of a parish having a population between 22,400, and 22,800, according to the latest federal decennial census, to levy and collect an additional sales and use tax not to exceed one percent within the territorial jurisdiction of the parish. Provides that the sales and use tax 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, but 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 La. Election Code and the majority of those voting in the election voted in favor of the adoption of the ordinance.

Effective August 1, 2013.

(Adds R.S. 47:338.183.1 and 338.196)