

SENATE BILL NO. 247

BY SENATOR NEVERS

1 AN ACT

2 To enact R.S. 47:338.183.1 and 338.196, relative to sales and use taxes; to authorize the levy  
3 of an additional sales and use tax not to exceed one-half of one percent in certain  
4 parishes and by certain school boards; to require voter approval of the parish  
5 ordinance authorizing the tax; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:338.183.1 and 338.196 are 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**  
18 **found in La. Const. Art. VI, Sec. 29(A) and shall be in addition to the taxes**  
19 **authorized by R.S. 47:338.54 and other law.**

20 **C. The sales and use tax so levied shall be imposed by ordinance of the**  
21 **parish governing authority and shall be levied upon the sale at retail, the use,**  
22 **lease, or rental, the consumption and the storage for consumption of corporeal**  
23 **movable property, and on sales of services in the parish, all as defined in**  
24 **Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.**  
25 **However, the ordinance imposing the tax shall be adopted by the parish**

1 governing authority only after the question of the imposition of the tax shall  
2 have been submitted to the qualified electors of the parish at an election to be  
3 conducted in accordance with the election laws of the state of Louisiana, and the  
4 majority of those voting in the election shall have voted in favor of the adoption  
5 of the ordinance.

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

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10 §338.196. Authority to levy additional sales and use tax; certain school boards

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

16 B. In accordance with the provisions of Article VI, Section 29(B) of the  
17 Constitution of Louisiana, the additional sales and use tax shall be authorized  
18 to exceed the limitation found in Article VI, Section 29(A) of the Constitution  
19 of Louisiana and shall be in addition to the taxes authorized by R.S. 47:338.54  
20 and other law.

21 C. The sales and use tax so levied shall be imposed by ordinance of the  
22 parish governing authority and shall be levied upon the sale at retail, the use,  
23 lease, or rental, the consumption and the storage for consumption of corporeal  
24 movable property, and on sales of services in the parish, all as defined in  
25 Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.  
26 However, the ordinance imposing the tax shall be adopted by the school board  
27 only after the question of the imposition of the tax has been submitted to the  
28 qualified electors of the parish at an election conducted in accordance with the  
29 Louisiana Election Code and the majority of those voting in the election voted  
30 in favor of the adoption of the ordinance.

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_