

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Jefferson

HB No. 132

**Abstract:** Authorizes the governing authority of the town of Homer, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions which additional taxes must also be approved by the voters.

Present law authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2-1/2%; however, authorizes such taxes levied in a municipality to exceed the limit established by present constitution by only 1%. Excludes municipalities in the parishes of Catahoula, LaSalle, Caldwell, Franklin, and Tensas from authority to exceed the constitutional limit.

Present law authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total of 5% (excluding state and law enforcement district taxes).

Proposed law authorizes Homer, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to Homer or any other political subdivision.

Proposed law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

Proposed law further provides that the proceeds of the tax may be used for such lawful purposes as are determined by the governing authority, including the funding of a portion of the avails of the tax into bonds in the manner provided by present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.24.1)