

Regular Session, 2014

SENATE BILL NO. 624

BY SENATOR KOSTELKA

TAX/SALES. Authorizes by population certain municipalities to levy a sales tax not to exceed one percent. (gov sig)

1 AN ACT
2 To enact R.S. 47:338.197, relative to authorizing certain municipalities to levy and collect
3 an additional sales and use tax; to authorize a tax not to exceed one percent; and to
4 provide for related matters.
5 Be it enacted by the Legislature of Louisiana:
6 Section 1. R.S. 47:338.197 is hereby enacted to read as follows:
7 **§338.197. Additional sales and use tax authorized for certain municipalities**
8 **A. Notwithstanding any other provisions of law to the contrary, the**
9 **governing authority of any municipality having a population between twelve**
10 **thousand eight hundred fifty and thirteen thousand two hundred fifty according**
11 **to the latest federal decennial census is hereby authorized to submit to the**
12 **qualified electors of the municipality at an election conducted in accordance**
13 **with the Louisiana Election Code a proposition authorizing the imposition of an**
14 **additional tax not to exceed one percent to be levied upon the sale at retail, the**
15 **use, lease or rental, consumption, and the storage for use or consumption, of**
16 **tangible personal property, and on sales of services in the municipality, all as**
17 **provided for in Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised**

1 **Statutes of 1950. Following favorable passage of such proposition the governing**
2 **authority of the municipality may levy and impose by ordinance all or any**
3 **portion of the tax authorized by the proposition.**

4 **B. In accordance with the provisions of Article VI, Section 29(B) of the**
5 **Constitution of Louisiana, the additional sales and use tax provided in this**
6 **Section shall be authorized to exceed the limitation set forth in Article VI,**
7 **Section 29(A) of the Constitution of Louisiana and shall be in addition to the**
8 **limit set by R.S. 47:338.1 or any other statute. The authority granted herein**
9 **shall not limit in any respect any prior taxing authority granted by any other**
10 **provisions of law.**

11 **C. This tax shall be in addition to all other authorized sales and use taxes**
12 **and shall be collected at the same time and in the same manner as set forth in**
13 **Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.**

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Kostelka (SB 624)

Proposed law authorizes the governing authority of any municipality having a population between 12,850 and 13,250 according to the latest federal decennial census to levy a sales tax of up to 1% if approved by the electors of the municipality.

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

(Adds R.S. 47:338.197)