

SENATE BILL NO. 624

BY SENATORS KOSTELKA AND WALSWORTH AND REPRESENTATIVE HUNTER

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 with a population of not less than**  
10 **twelve thousand eight hundred fifty persons and not more than thirteen**  
11 **thousand seventy-five persons according to the latest federal decennial census**  
12 **is hereby authorized to submit to the qualified electors of the municipality at an**  
13 **election conducted in accordance with the Louisiana Election Code a**  
14 **proposition authorizing the imposition of an additional tax, not to exceed one**  
15 **percent, to be levied upon the sale at retail, the use, lease or rental,**  
16 **consumption, and the storage for use or consumption, of tangible personal**  
17 **property, and on sales of services in the municipality, all as provided for in**  
18 **Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.**  
19 **Following favorable passage of such proposition the governing authority of the**  
20 **municipality may levy and impose by ordinance all or any portion of the tax**  
21 **authorized by the proposition.**

22 **B. In accordance with the provisions of Article VI, Section 29(B) of the**  
23 **Constitution of Louisiana, the additional sales and use tax provided in this**  
24 **Section shall be authorized to exceed the limitation set forth in Article VI,**  
25 **Section 29(A) of the Constitution of Louisiana and shall be in addition to the**  
26 **limit set by R.S. 47:338.1 or any other statute. The authority granted in this**

1           Section shall not limit in any respect any prior taxing authority granted by any  
2           other provisions of law.

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

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

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