

SENATE BILL NO. 32

BY SENATOR BOUDREAUX

1 AN ACT

2 To enact R.S. 47:338.24.3, relative to municipal sales and use taxes; to authorize the  
3 governing authority for the city of Carencro to levy and collect an additional sales  
4 and use tax; to require voter approval; to provide for the use of the tax revenues; and  
5 to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.24.3 is hereby enacted to read as follows:

9 **§338.24.3. City of Carencro; authority to levy additional sales and use tax**

10 **A. The governing authority of the city of Carencro may levy and collect**  
11 **an additional sales and use tax not in excess of one percent within the corporate**  
12 **limits of the municipality.**

13 **B. The tax authorized by this Section shall be in addition to all other**  
14 **taxes which the city of Carencro is authorized to levy and, pursuant to Section**  
15 **29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the**  
16 **combined rate limitation established in Section 29(A) of Article VI of the**  
17 **Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1**  
18 **and 338.54, nor shall it be included in the rate limitation of any other political**  
19 **subdivision. The authority granted in this Section shall not limit any prior**  
20 **taxing authority granted to the city of Carencro or any other political**  
21 **subdivision by any other provision of law, including any authority granted to**  
22 **any other political subdivision to exceed any constitutional or statutory rate**  
23 **limitations.**

1                    C. The sales and use tax shall be imposed by ordinance of the governing  
 2                    authority of the city of Carencro and shall be levied upon the sale at retail, the  
 3                    use, lease, or rental, the consumption, and the storage for use or consumption  
 4                    of tangible personal property and on sales of services, all as defined in Chapter  
 5                    2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted  
 6                    only after the proposed tax is approved by a majority of the qualified electors  
 7                    voting on the proposition at an election held for that purpose and conducted in  
 8                    accordance with the Louisiana Election Code.

9                    D. The sales and use tax authorized by this Section shall be collected at  
 10                    the same time and in the same manner as set forth in Chapter 2-D of this  
 11                    Subtitle.

12                    E. The proceeds of the tax authorized by this Section may be used for  
 13                    such lawful purposes as are determined by the governing authority of the city  
 14                    of Carencro, and permitted by the election proposition authorizing the levy of  
 15                    the tax.

16                    Section 2. This Act shall become effective upon signature by the governor or, if not  
 17                    signed by the governor, upon expiration of the time for bills to become law without signature  
 18                    by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 19                    vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 20                    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: \_\_\_\_\_