

RÉSUMÉ DIGEST

ACT 175 (SB 238)

2017 Regular Session

Perry

Prior law authorized any municipality, subject to voter approval, to levy sales and use taxes not to exceed two and one-half percent; however, authorized such taxes levied in a municipality to exceed the limit established by present constitution by only one percent.

New law authorizes the town of Duson, subject to voter approval, to levy an additional sales and use tax not to exceed one percent. 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 prior law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the town of Duson or any other political subdivision.

New 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.

New law further provides that the proceeds of the tax may be used to fund the infrastructure and repairs of roads in the town and permitted by the election proposition authorizing the levy of the tax.

Effective upon signature of governor (June 12, 2017).

(Adds R.S. 47:338.24.4)