

RÉSUMÉ DIGEST

ACT 388 (HB 635)

2024 Regular Session

Bagley

Existing law authorizes parish governing authorities to create fire protection districts.

New law authorizes Caddo Parish Fire District No. 6 to levy a sales and use tax, not to exceed 1%, subject to voter approval. Provides that proceeds shall be used for any lawful purpose.

New law requires the tax proposition to appear on a ballot at an election conducted in accordance with the La. Election Code and held on a date the corresponds with the dates of either gubernatorial or congressional elections. However, for 2025, authorizes Caddo Parish Fire District No. 6 to call the election provided for in new law on an election date available for proposition elections.

Effective August 1, 2024.

(Adds R.S. 40:1501.9)