2025 Regular Session

HOUSE BILL NO. 532

BY REPRESENTATIVE MILLER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

ELECTIONS/BOND & TAX: Provides relative to sales and use tax elections in certain
municipalities

1   AN ACT

2   To amend and reenact R.S. 18:1283(B), to enact R.S. 18:402.1, and to repeal R.S. 18:402.1,

3   relative to sales and use tax elections in certain municipalities; to provide for an

4   election for a tax that is set to expire; to provide for an effective date; and to provide

5   for related matters.

6   Be it enacted by the Legislature of Louisiana:

7   Section 1. R.S. 18:1283(B) is hereby amended and reenacted and R.S. 18:402.1 is

8   hereby enacted to read as follows:

9   §402.1. Special election date; sales and use tax election in certain municipalities

10   Notwithstanding the provision of R.S. 18:402, if a sales and use tax levied by

11   the governing authority of a municipality with a population of less than sixteen

12   thousand and more than fifteen thousand according to the latest federal decennial

13   census is set to expire before the municipality is able to call an election as provided

14   by law on a date otherwise provided in R.S. 18:402, upon application to and approval

15   by the State Bond Commission by two-thirds vote of its total membership, and with

16   approval of the governor and secretary of state, the governing authority may conduct

17   an election on a Saturday that is not otherwise provided in R.S. 18:402.

18   *   *   *

19   §1283. Elections

20   *   *   *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored
are additions.

1   B. The governing authority of the political subdivision may call a special

2   election for any of these purposes to be held on any of the dates set forth in R.S.

3   18:402(F) or as provided in R.S. 18:402.1, and it shall call an election for any of

4   these purposes when requested to do so by the petition in writing of one-fourth of the

5   electors qualified to vote at an election.

6   Section 2. R.S. 18:1283(B) is hereby amended and reenacted to read as follows:

7   §1283. Elections

8   *   *   *

9   B. The governing authority of the political subdivision may call a special

10   election for any of these purposes to be held on any of the dates set forth in R.S.

11   18:402(F) ~~or as provided in R.S. 18:402.1,~~ and it shall call an election for any of

12   these purposes when requested to do so by the petition in writing of one-fourth of the

13   electors qualified to vote at an election.

14   Section 3. R.S. 18:402.1 is hereby repealed in its entirety.

15   Section 4.(A) This Section and Section 1 of this Act shall become effective upon

16 signature of this Act by the governor or, if not signed by the governor, upon expiration of

17 the time for bills to become law without signature by the governor, as provided by Article

18 III, Section 18 of the Constitution of Louisiana. If this Act is vetoed by the governor and

19 subsequently approved by the legislature, this Section and Section 1 of this Act shall become

20 effective on the day following such approval.

21   (B) Sections 2 and 3 of this Act shall become effective December 31, 2025.

DIGEST

HB 532 Reengrossed   2025 Regular Session   Miller

Abstract: Authorizes the governing authority of certain municipalities to conduct an election on a Saturday not otherwise provided for bond, debt, and tax elections under certain circumstances.

Present law provides that the governing authority of a political subdivision may call a special election for approval of voters for the issuance of bonds, levying or increasing of any tax, or the assumption of indebtedness to be held on any of the dates set forth in present law.

Proposed law provides that if a sales and use tax levied by the governing authority of a municipality with a population of less than 16,000 and more than 15,000 according to the latest federal decennial census is set to expire before the municipality is able call an election as provided by law on a date otherwise provided in present law, upon application to and approval by the State Bond Commission by two-thirds vote of its total membership, and with approval of the governor and secretary of state, the governing authority may conduct an election on a Saturday that is not otherwise provided in present law.

Proposed law is repealed effective Dec. 31, 2025.

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

(Amends R.S. 18:1283(B); Adds R.S. 18:402.1; Repeals R.S. 18:402.1)

Summary of Amendments Adopted by House

> The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1.   Provide that proposed law is repealed effective Dec. 31, 2025.