

2025 Regular Session

HOUSE BILL NO. 93

BY REPRESENTATIVES HENRY, BERAULT, BOYER, BRYANT, DOMANGUE,  
JACKSON, OWEN, ROMERO, AND SPELL

1 AN ACT

2 To enact R.S. 15:1109.5(C), relative to the authority of the Acadiana Regional Juvenile  
3 Justice District to levy certain taxes; to provide for the authorization and levy of  
4 certain taxes; to provide for an effective date; and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 15:1109.5(C) is hereby enacted to read as follows:

10 §1109.5. Power to levy taxes, incur debt, and issue bonds

11 \* \* \*

12 C. In addition to the taxes authorized by this Section, the board is hereby  
13 authorized to levy and collect a sales and use tax not to exceed one percent within  
14 the district, levied upon the sale at retail, the use, consumption, the distribution, the  
15 storage for use or consumption, and the lease or rental of tangible personal property  
16 or digital products, and on sales of services in the district, all as defined in Chapter  
17 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950. The ordinance  
18 imposing the tax shall be adopted by the board only after the question of the  
19 imposition of the tax has been submitted to the qualified electors of the district at an  
20 election conducted in accordance with the Louisiana Election Code and the majority

1           of those voting in the election voted in favor of the imposition of the tax. The tax  
2           shall be levied for the purposes set forth in the proposition approved at the election.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

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