

2016 Regular Session

HOUSE BILL NO. 880

BY REPRESENTATIVE RICHARD

TAX/SALES-USE, LOCAL: Authorizes the Lafourche Parish School Board to levy and collect an additional sales and use tax

1 AN ACT

2 To enact R.S. 47:338.138.1, relative to the Lafourche Parish School Board; to authorize the  
3 school board to levy and collect an additional sales and use tax, subject to voter  
4 approval; 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. 47:338.138.1 is hereby enacted to read as follows:

10 §338.138.1. Lafourche Parish School Board; authority to levy and collect additional  
11 sales and use tax

12 A. The Lafourche Parish School Board may levy and collect an additional  
13 sales and use tax not in excess of one percent.

14 B. The tax authorized by this Section shall be in addition to all other taxes  
15 which such a school board is authorized to levy and, pursuant to Section 29(B) of  
16 Article VI of the Constitution of Louisiana, shall not be subject to the combined rate  
17 limitation established in Section 29(A) of such Article nor to the combined rate  
18 limitation established by R.S. 47:338.54. The authority granted in this Section shall  
19 not limit any prior taxing authority granted to the school board or to any other  
20 political subdivision by any other provision of law.

1           C. The sales and use tax shall be imposed by ordinance of the school board  
 2           and shall be levied upon the sale at retail, the use, lease, or rental, the consumption,  
 3           and the storage for use or consumption of tangible personal property, and on sales  
 4           of services in the parish, all as defined in Chapter 2 of this Subtitle. However, the  
 5           ordinance imposing the tax shall be adopted by the school board only after the  
 6           question of the imposition of the tax has been submitted to the qualified electors of  
 7           the parish at an election conducted in accordance with the election laws of the state,  
 8           and a majority of those voting on the proposition have voted in favor of the  
 9           imposition of the tax.

10           D. The proceeds of the tax may be used for any lawful purpose of the board.  
 11           The proposition authorizing the levy of the tax may authorize the funding of a  
 12           portion of the avails of the tax into bonds in the manner provided by law.

13           E. The sales and use tax authorized by this Section shall be collected at the  
 14           same time and in the same manner as set forth in Chapter 2 of this Subtitle.

15           Section 2. This Act shall become effective on July 1, 2016; if vetoed by the governor  
 16 and subsequently approved by the legislature, this Act shall become effective on July 1,  
 17 2016, or on the day following such approval by the legislature, whichever is later.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 880 Engrossed

2016 Regular Session

Richard

**Abstract:** Authorizes the Lafourche Parish School Board, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions which additional taxes must also be approved by the voters.

Present law (R.S. 47:338.54) authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a total of 5% in a parish or municipality (excluding state and law enforcement district taxes).

Proposed law authorizes the Lafourche Parish School Board, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the school board or any other political subdivision.

Proposed law authorizes use of the proceeds of the tax for any lawful purpose of the school board. Provides that the proposition authorizing the levy of the tax may authorize the funding of a portion of the avails thereof into bonds as provided by law.

Proposed law further provides that the tax shall be collected at the same time and in the same manner as set forth in present law.

Effective July 1, 2016.

(Adds R.S. 47:338.138.1)