

GREEN SHEET REDIGEST

HB 880

2016 Regular Session

Richard

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

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

DIGEST

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.

Proposed law provides that in the Beauregard Parish Assessment District, the assessor may receive an automobile expense allowance equal to 15% of his annual salary provided the assessor maintains \$300k of automobile insurance per accident for bodily injury and \$100k of automobile insurance per accident for property damage.

Effective July 1, 2016.

(Adds R.S. 47:338.138.1 and 1925.13)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Authorizes the assessor in Beauregard Parish to receive an automobile expense allowance.