

2017 Regular Session

HOUSE BILL NO. 263

BY REPRESENTATIVE RICHARD

TAX/SALES-USE, LOCAL: Provides relative to local sales taxes in Lafourche Parish

1 AN ACT

2 To enact R.S. 47:338.54.1, relative to sales and use taxes levied in Lafourche Parish; to  
3 provide relative to the authority of Sales Tax District No. 4 of Lafourche Parish to  
4 levy a tax authorized by the voters; to provide relative to applicability of combined  
5 rate limitations; and to provide for related matters.

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

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.54.1 is hereby enacted to read as follows:

11 §338.54.1. Sales tax limits; Lafourche Parish

12 In addition to the exclusions provided for in R.S. 47:338.54(A)(2), no sales  
13 and use tax levied after November 1, 1996, in Lafourche Parish Sales Tax District  
14 No. 4 shall limit the authority of the governing authority of Lafourche Parish Sales  
15 Tax District No. 4 to collect the full amount of the sales and use tax approved by the  
16 voters of the district on September 27, 1986.

17 Section 2. This Act shall become effective upon signature by the governor or, if not  
18 signed by the governor, upon expiration of the time for bills to become law without signature  
19 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.
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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)]

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HB 263 Original

2017 Regular Session

Richard

**Abstract:** Provides that certain subsequently levied sales taxes do not limit the authority of Sales Tax District No. 4 of Lafourche Parish to collect the full rate of a 1% sales tax previously authorized by the voters.

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 if the combined 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 authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% in a parish or municipality (excluding state and law enforcement district taxes). Present law authorizes school boards and parish governing authorities to create special districts to utilize the additional taxing authority provided by present law.

Local ordinance in Lafourche Parish of 1986, which received voter approval, provides for levy and collection of 1% sales tax in Sales Tax District No. 4 of Lafourche Parish. Subsequent ordinance, effective Nov. 1, 1996, lowered the tax rate for this tax to 7/10%.

Proposed law provides that no local sales tax levied since Nov. 1, 1996, restricts the authority of the sales tax district to collect the full 1% tax authorized by the voters in 1986.

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

(Adds R.S. 47:338.54.1)