

2019 Regular Session

SENATE BILL NO. 142

BY SENATOR HENSGENS

TAX/LOCAL. Authorizes the governing authority for the city of Abbeville to submit a sales tax proposition to its electors to fund salary raises for its full-time employees. (gov sig)

1 AN ACT

2 To enact R.S. 33:1992(E) and 2212(F)(3) and R.S. 47:338.24.6, relative to the city of  
3 Abbeville; to provide for salary increases for officers of the Abbeville Police and  
4 Fire Departments; to authorize the governing authority for the city of Abbeville to  
5 levy and collect an additional sales and use tax; to require voter approval; to provide  
6 for the use of the tax revenue; to provide for a termination date; and to provide for  
7 related matters.

8 Notice of intention to introduce this Act has been published.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:1992(E) and 2212(F)(3) are hereby enacted to read as follows:

11 §1992. Minimum salaries

12 \* \* \*

13 **E. Notwithstanding any other provisions of law to the contrary, the city**  
14 **of Abbeville is hereby authorized to grant equal raises to all full-time officers**  
15 **of the Abbeville Fire Department, without consideration of rank or longevity.**  
16 **The raises shall be funded by an additional sales tax, if approved by the**  
17 **registered voters of the city.**

1 \* \* \*

2 §2212. Minimum salaries; increases

3 \* \* \*

4 F.

5 \* \* \*

6 (3) Notwithstanding any other provisions of law to the contrary, the city  
7 of Abbeville is hereby authorized to grant equal raises to all full-time officers  
8 of the Abbeville Police Department, without consideration of rank or longevity.  
9 The raises shall be funded by an additional sales tax, if approved by the  
10 registered voters of the city.

11 \* \* \*

12 Section 2. R.S. 47:338.24.6 is hereby enacted to read as follows:

13 §338.24.6. City of Abbeville; authority to levy additional sales and use tax

14 A. The governing authority of the city of Abbeville may levy and collect  
15 an additional sales and use tax not in excess of one percent within the corporate  
16 limits of the municipality.

17 B. The tax authorized by this Section shall be in addition to all other  
18 taxes which the city of Abbeville is authorized to levy and, pursuant to Section  
19 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the  
20 combined rate limitation established in Section 29(A) of Article VI of the  
21 Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1  
22 and 338.54, nor shall it be included in the rate limitation of any other political  
23 subdivision. The authority granted in this Section shall not limit any prior  
24 taxing authority granted to the city of Abbeville or any other political  
25 subdivision by any other provision of law, including any authority granted to  
26 any other political subdivision to exceed any constitutional or statutory rate  
27 limitations.

28 C. The sales and use tax shall be imposed by ordinance of the governing  
29 authority of the city of Abbeville and shall be levied upon the sale at retail, the

1 use, lease or rental, the consumption, and the storage for use or consumption of  
2 tangible personal property, and on sales of services, all as defined in Chapter  
3 2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted  
4 only after the proposed tax is approved by a majority of the qualified electors  
5 voting on the proposition at an election held for that purpose and conducted in  
6 accordance with the Louisiana Election Code.

7 D. The sales and use tax authorized by this Section shall be collected at  
8 the same time and in the same manner as set forth in Chapter 2-D of this  
9 Subtitle.

10 E. The proceeds of the tax authorized by this Section shall be used for  
11 salary increases of full-time employees of the city of Abbeville.

12 F. On the official ballot to be used at the election there shall be printed  
13 a proposition, upon which the electors of the municipality shall be permitted to  
14 vote YES or NO, to adopt the proposition, which proposition shall read as  
15 follows:

16 Shall the city of Abbeville, State of Louisiana (the "City"),  
17 under the provisions of the constitution and other  
18 statutory authority be authorized to levy and collect a tax  
19 of (insert the amount) ("the Tax"); (insert amount) is  
20 expected to be collected from the levy of the Tax for an  
21 entire year in perpetuity, beginning (insert date), upon the  
22 sales at retail, the use, the lease or rental, the  
23 consumption, and the storage for use or consumption of  
24 tangible personal property, and on sales of services in the  
25 City, all as defined by law, with the proceeds of the Tax  
26 (after paying the reasonable and necessary costs and  
27 expenses of collecting and administering the Tax) to be  
28 dedicated as follows: to provide sustainable raises for the  
29 City's full-time employees, as determined by the City, in

1                    **the manner provided by law?**

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

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Michael Bell.

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## DIGEST

SB 142 Reengrossed

2019 Regular Session

Hensgens

Present law provides for the minimum monthly salaries of firemen in municipalities having a population of 12,000 or more and in the city of Bastrop and of all parish and fire protection district paid firemen, including salaries payable out of the avails of any special tax provided by the Constitution of Louisiana for increasing the pay of firemen in accordance with law.

Present law provides for each member of the fire department who has had three years continuous service to receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each year of additional service up to and including 20 years. Both the base pay and accrued longevity shall be used in computing such longevity pay.

Present law provides for the governing body of each municipality having a population of not less than 12,000 nor more than 250,000 shall pay each employee of its police department a salary of not less than the minimum rate of pay established in accordance with the grades, ranks, or classes of positions as provided by law.

Present law provides for each member of the police department of the city of Abbeville who has had three years continuous service shall receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each additional year of service. Both the base pay and accrued longevity shall be used in computing such longevity pay.

Proposed law retains present law and provides for full-time employees of the fire and police departments of the city of Abbeville to receive an equal raise without consideration of rank or longevity.

Present law authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2 ½%; however, authorizes such taxes levied in a municipality to exceed the limit established by present constitution by only 1%.

Proposed law authorizes the city of Abbeville, subject to voter approval, to levy 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 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 city of Abbeville or any other political subdivision.

Proposed law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

Proposed law further provides that the proceeds of the tax may be dedicated to provide

sustainable raises for full-time employees of the city of Abbeville, as determined by the City.

Proposed law provides ballot proposition language.

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

(Adds R.S. 33:1992(E) and 2212(F)(3), and R.S. 47:338.24.6)

Senate Summary of Floor Amendments to engrossed bill

1. Makes legislative bureau technical corrections.