The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Tyler S. McCloud.

DIGEST

SB 235 Original 2020 Regular Session Connick

Present constitution provides that for the purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection, and for all other purposes incidental thereto, the governing authority of a levee district created prior to January 1, 2006, may levy annually a tax not to exceed 5 mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy annually a tax not to exceed 2 ½ mills on the dollar of the assessed valuation of all taxable property situated within the alluvial portions of the district subject to overflow. Present constitution provides that if the necessity to raise additional funds arises in any levee district created prior to January 1, 2006, for any purpose set forth above, or for any other purpose related to its authorized powers and functions as specified by law, the tax may be increased. However, the necessity and the rate of the increase shall be submitted to the electors of the district, and the tax increase shall take effect only if approved by a majority of the electors voting thereon in an election held for that purpose. Proposed constitutional amendment applies these provisions to the Orleans Levee District and all levee districts irrespective of the district's creation date.

Present constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, such a district shall not levy such a tax nor increase the rate of such a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose. If the district is comprised of territory in more than one parish, approval by a majority of the electors who vote in each parish comprising the district is also required for any such levy or increase. Proposed constitutional amendment removes the limitation on the taxation authority on levee districts created after January 1, 2006.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2020.

(Amends Article VI, Section 39)