

2020 Regular Session

SENATE BILL NO. 35

BY SENATOR HENSGENS

MUNICIPALITIES. Authorizes the governing authority of the city of Scott to levy an additional one cent sales tax, subject to voter approval. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:338.24.5(C) and (E) and to repeal R.S. 47:338.24.5(F),
3 relative to municipal sales and use taxes; to authorize the governing authority for the
4 city of Scott to levy and collect an additional sales and use tax; to require voter
5 approval; to provide for the use of the tax revenue; and to provide for related matters.

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

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.24.5(C) and (E) and are hereby amended and reenacted to
9 read as follows:

10 §338.24.5. City of Scott; authority to levy additional sales and use tax

11 * * *

12 C.(1) The sales and use tax shall be imposed by ordinance of the governing
13 authority of the city of Scott and shall be levied upon the sale at retail, the use, lease,
14 or rental, the consumption, and the storage for use or consumption of tangible
15 personal property and on sales of services, all as defined in this Chapter; however,
16 the ordinance imposing the tax shall be adopted only after the proposed tax is
17 approved by a majority of the qualified electors voting on the proposition at an

1 election held for that purpose and conducted in accordance with the Louisiana
2 Election Code.

3 **(2) If approved, the tax shall expire in ten years from its initial levy as**
4 **provided for in the ballot proposition approved by a majority of the qualified**
5 **electors voting on the proposition held at an election for that purpose. The tax**
6 **may be renewed for an additional ten years only after the question of its**
7 **imposition has been approved by a majority of the qualified electors voting on**
8 **the proposition held at an election for that purpose prior to the expiration of the**
9 **initial tax.**

10 * * *

11 E. ~~The Two-thirds~~ of the proceeds of the tax authorized by this Section shall
12 be used for emergency services provided by the fire and police departments and
13 **divided equally between the departments** ~~one-third of the proceeds shall be used~~
14 ~~for parks and recreations, cultural district, economic development, drainage, roads,~~
15 ~~and bridges.~~

16 * * *

17 Section 2. R.S. 47:338.24.5(F) is hereby repealed.

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

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

DIGEST

SB 35 Engrossed

2020 Regular Session

Hensgens

Present law authorizes the city of Scott, 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 Scott or any other political subdivision.

Present law further provides that two-thirds of the proceeds of the tax shall be used for

emergency services provided by the fire and police departments and one-third of the proceeds shall be used for parks and recreations, cultural district, economic development, drainage, roads, and bridges.

Proposed law retains present law and allows the initial tax to be renewed upon expiration of 10 years from its initial levy for an additional 10 years only after the question of its imposition has been approved by a majority of the qualified electors voting on the proposition held at an election for that purpose prior to the expiration of the initial tax.

Proposed law retains present law but changes how the proceeds of the tax shall be used from two-thirds of the proceeds being used for emergency services provided by the fire and police departments and one-third of the proceeds being used for parks and recreations, cultural district, economic development, drainage, roads, and bridges to proceeds being used solely for emergency services provided by the fire and police departments and divided equally between the departments.

Proposed law repeals specific ballot proposition language.

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

(Amends R.S. 47:338.24.5(C) and (E); repeals R.S. 47:338.24.5(F))