## **RÉSUMÉ DIGEST**

ACT 627 (HB 460)

**2022 Regular Session** 

**Brass** 

<u>Existing law</u> allows a governing authority to levy a special annual tax not to exceed one mill for not more than 20 years, after a two-thirds vote of the total governing authority's membership and a public hearing, for purposes relative to a youth center and providing rehabilitative youth programs.

Existing law provides that upon authorization by a majority of the electors and after a public hearing, a governing authority may levy an additional tax not to exceed two mills for not more than 20 years for such purposes that two-thirds of the membership of the governing authority has voted.

<u>New law</u> retains <u>existing law</u> and expands the purpose for which a governing authority may levy the special annual tax not to exceed one mill to include preventative programs.

New law specifies what preventative programs encompass.

Existing law provides that the taxing authority provided in <u>existing law</u> shall not apply to any governing authority with jurisdiction over a youth center located in certain parishes.

<u>New law</u> amends <u>existing law</u> to remove St. Landry Parish from the list of parishes not subject to the taxing authority.

<u>New law</u> provides that no later than Sept. 1st of each year, every parish subject to <u>existing law</u> shall submit an annual report to the office of juvenile justice that provides an accounting of the monies distributed pursuant to existing law.

Effective August 1, 2022.

(Amends R.S. 15:1009.5(C)(1), (D), and (E))