

2024 Regular Session

HOUSE BILL NO. 635

BY REPRESENTATIVE BAGLEY

DISTRICTS/FIRE PROTECT: Authorizes Caddo Parish Fire District No. Six to levy a sales and use tax

1 AN ACT

2 To enact R.S. 40:1501.9, relative to Caddo Parish Fire District No. 6; to authorize the district
3 to levy a sales and use tax, subject to voter approval; and to provide for related
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 40:1501.9 is hereby enacted to read as follows:

7 §1501.9. Caddo Parish Fire District No. 6; authority to levy sales and use tax

8 A. Notwithstanding any other provision of law to the contrary, Caddo Parish
9 Fire District No. 6 may levy and collect a sales and use tax not to exceed one percent
10 pursuant to the provisions of Article VI, Section 30 of the Constitution of Louisiana.

11 Caddo Parish Fire District No. 6 may levy the tax only if the levy of the tax is
12 approved by a majority of the qualified electors of the district voting on the
13 proposition at an election held for that purpose and conducted in accordance with the
14 Louisiana Election Code and held on a date that corresponds with an election date
15 provided by R.S. 18:402(A)(1) or (B)(1).

16 B. The proceeds of the tax authorized by this Section shall be used for
17 maintaining and operating fire protection facilities, for obtaining water for fire
18 protection purposes, or for any other lawful purpose as determined by the governing

1 board.

2 C. The sales and use tax so levied shall be imposed by an ordinance of the
3 district and shall be levied upon the sale at retail, the use, the lease or rental, the
4 consumption, the storage for use or consumption of tangible personal property, and
5 on sales of services in the district, all as defined in Chapter 2 of Subtitle II of Title
6 47 of the Louisiana Revised Statutes of 1950.

7 D. The tax shall be in addition to all other authorized sales and use taxes and
8 shall be collected at the same time and in the same manner as other local sales and
9 uses taxes.

10 Section 2. Notwithstanding the provisions of R.S. 40:1501.9(A) as enacted by this
11 Act, the governing authority of Caddo Parish Fire District No. 6 may, in 2025 only, call the
12 election provided for in R.S. 40:1501.9(A) on a date that corresponds with an election date
13 provided by R.S. 18:402(F).

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)]

HB 635 Engrossed

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Bagley

Abstract: Authorizes Caddo Parish Fire District No. 6 to levy and collect a sales and use tax not to exceed 1% subject to voter approval.

Present law establishes Caddo Parish Fire District No. 6 and provides for its purpose, functions, and authority.

Proposed law authorizes Caddo Parish Fire District No. 6 to levy a sales and use tax not to exceed 1%, subject to voter approval. Provides that proceeds shall be used for any lawful purpose.

Proposed law requires the tax proposition to appear on a ballot at an election conducted in accordance with the La. Election Code and held on a date the corresponds with the dates of either gubernatorial or congressional elections. However, for 2015, authorizes Caddo Parish Fire District No. 6 to call the election provided for in proposed law on any election date available for bond, tax, or other proposition elections.

(Adds R.S. 40:1501.9)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Require the tax proposition to appear on a ballot at an election conducted in accordance with the La. Election Code and held on a date the corresponds with the dates of either gubernatorial or congressional elections. Authorize use of other election dates in 2025.