

# ACT No. 206

2024 Regular Session

HOUSE BILL NO. 218

BY REPRESENTATIVE BAGLEY

1 AN ACT

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

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

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

10 §1501.9. Caddo Parish Fire District No. 4; authority to levy sales and use tax

11 A. Notwithstanding any other provision of law to the contrary, Caddo Parish  
12 Fire District No. 4 may levy and collect a sales and use tax not to exceed one percent  
13 pursuant to the provisions of Article VI, Section 30 of the Constitution of Louisiana.  
14 Caddo Parish Fire District No. 4 may levy the tax only if the levy of the tax is  
15 approved by a majority of the qualified electors of the district voting on the  
16 proposition at an election held for that purpose and conducted in accordance with the  
17 Louisiana Election Code and held on a date that corresponds with an election date  
18 provided by R.S. 18:402(A)(1) or (B)(1).

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

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

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

9                    Section 2. Notwithstanding the provisions of R.S. 40:1501.9(A) as enacted by this  
 10                  Act, in 2025 only, the governing authority of Caddo Parish Fire District No. 4 may call the  
 11                  election provided for in R.S. 40:1501.9(A) on a date that corresponds with an election date  
 12                  provided by R.S. 18:402(F).

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_