RÉSUMÉ DIGEST

ACT 206 (HB 218)

2024 Regular Session

Bagley

Existing law authorizes parish governing authorities to create fire protection districts.

<u>New law</u> authorizes Caddo Parish Fire District No. 4 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.

<u>New law</u> 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 that corresponds with the dates of either gubernatorial or congressional elections, except that in 2025 the tax proposition may be placed on a ballot on a date authorized for proposition elections.

Effective August 1, 2024.

(Adds R.S. 40:1501.9)