

2025 Regular Session

HOUSE BILL NO. 93

BY REPRESENTATIVE HENRY

TAX/LOCAL: Provides relative to the authority of the Acadiana Regional Juvenile Justice District to levy certain taxes

1 AN ACT

2 To enact R.S. 15:1109.5(C), relative to the authority of the Acadiana Regional Juvenile
3 Justice District to levy certain taxes; to provide for the authorization and levy of
4 certain taxes; to provide for an effective date; and to provide for related 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. 15:1109.5(C) is hereby enacted to read as follows:

10 §1109.5. Power to levy taxes, incur debt, and issue bonds

11 * * *

12 C. In addition to the taxes authorized by this Section, the board is hereby
13 authorized to levy and collect a sales and use tax not to exceed one percent within
14 the district, levied upon the sale at retail, the use, consumption, the distribution, the
15 storage for use or consumption, and the lease or rental of tangible personal property
16 or digital products, and on sales of services in the district, all as defined in Chapter
17 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950. The ordinance
18 imposing the tax shall be adopted by the board only after the question of the
19 imposition of the tax has been submitted to the qualified electors of the district at an
20 election conducted in accordance with the Louisiana Election Code and the majority

1 of those voting in the election voted in favor of the imposition of the tax. The tax
2 shall be levied for the purposes set forth in the proposition approved at the election.

3 Section 2. This Act shall become effective upon signature by the governor or, if not
4 signed by the governor, upon expiration of the time for bills to become law without signature
5 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
6 vetoed by the governor and subsequently approved by the legislature, this Act shall become
7 effective on the day following such approval.

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 93 Original

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Henry

Abstract: Provides relative to the taxing authority of the Acadiana Regional Juvenile Justice District.

Present law (R.S. 15:1109.5) authorizes the board of commissioners of the Acadiana Regional Juvenile Justice District to levy taxes, incur debt, and issue bonds.

Proposed law retains present law generally.

Proposed law authorizes the board to levy and collect a sales and use tax not to exceed 1% within the district, levied upon the sale at retail, the use, consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property or digital products, and on sales of services in the district, all as defined in present law (Ch. 2 of Subtitle II of Title 47 of the La. R.S. of 1950).

Proposed law provides that the ordinance imposing the tax shall be adopted by the board only after the question of the imposition of the tax has been submitted to the qualified electors of the district at an election conducted in accordance with the La. Election Code and the majority of those voting in the election voted in favor of the imposition of the tax.

Proposed law provides that the tax shall be levied for the purposes set forth in the proposition approved at the election.

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

(Adds R.S. 15:1109.5(C))