

Regular Session, 2013

SENATE BILL NO. 195

BY SENATORS GALLOT, KOSTELKA AND LONG

TAX/SALES. Authorizes the Grant Economic Development District to levy a sales and use tax. (gov sig)

1 AN ACT

2 To enact R.S. 33:130.153(10), relative to the Grant Economic Development District; to
3 provide for powers of the district; to provide for the levy and collection of a sales and
4 use tax not to exceed two percent; to provide for exemptions; to require an election;
5 and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:130.153(10) is hereby enacted to read as follows:

9 §130.153. Powers of district

10 The district, acting by and through its board of commissioners, shall have and
11 exercise all powers of a political subdivision necessary or convenient for the carrying
12 out of its objects and purposes, including but not limited to rights and powers set out
13 in this Subpart:

14 * * *

15 **(10)(a) To levy and collect a sales and use tax within the boundaries of**
16 **the district for such purposes and at such rate as provided by the proposition**
17 **authorizing its levy, not exceeding two percent, provided the proposition**

1 submitted to a vote in accordance with the Louisiana Election Code shall be
2 approved by a majority of the qualified electors of the district voting in an
3 election held for that purpose. Any sales and use tax authorized to be levied and
4 collected by the district and approved by a majority of qualified electors of the
5 district may specifically exempt food and prescription drugs and other
6 nonessential items from the tax; and to provide for other matters in connection
7 therewith.

8 (b) Any sale and use tax approved as provided in Subparagraph (a) of
9 this Paragraph:

10 (i) Shall be levied upon the sale at retail, the use, the lease or rental, the
11 consumption, the distribution and storage for use or consumption of tangible
12 personal property, and upon the sales of services within the district, all as
13 presently defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised
14 Statutes of 1950.

15 (ii) Shall be imposed, collected, and enforced subject to the terms of the
16 resolution imposing the tax and the provisions of Chapter 2-D of Subtitle II of
17 Title 47 of the Louisiana Revised Statutes of 1950.

18 (iii) Shall be imposed and collected uniformly throughout the district.

19 (c) Any tax levied under this Paragraph shall be in addition to all other
20 taxes which a parish or any municipality or other political subdivision within
21 the parish of Grant is now or hereafter may be authorized to levy and collect
22 and may exceed the limitation set forth in Article VI, Section 29(A) of the
23 Constitution of Louisiana.

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

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

DIGEST

Present law provides for the board commissioners to exercise all powers of a political subdivision necessary or convenient for the carrying out of its objects and purposes, including but not limited to the following rights and powers:

- (1) To sue and be sued.
- (2) To adopt, use, and alter at will a corporate seal.
- (3) To acquire by gift, grant, purchase, or otherwise, but not by expropriation, all property, including rights of way; to hold and use any franchise or property, real, personal, or mixed, tangible or intangible, or any interest therein, necessary or desirable for carrying out the objects and purposes of the district, including but not limited to the establishment, maintenance, and operation of industrial parks.
- (4) To enter into contracts for the purchase, acquisition, construction, and improvement of works and facilities necessary in connection with the purposes of the district.
- (5) In its own name and on its own behalf to incur debt and to issue general obligation bonds, revenue bonds, certificates, notes, and other evidences of indebtedness and to levy and cause to be collected ad valorem taxes as provided in this Subpart and as may be provided by general law.
- (6) To require and issue licenses with respect to its properties and facilities.
- (7) To regulate the imposition of fees and rentals charged by the district for its facilities and services rendered by it.
- (8) To borrow money and pledge all or part of its revenues, leases, rents, or other advantages as security for such loans.
- (9) To appoint officers, agents, and employees, prescribe their duties, and fix their compensation.

Proposed law retains present law and authorizes the board of commissioners to levy and collect a sales and use tax not exceeding two percent.

Proposed law provides for a vote in accordance with the Louisiana Election Code to be approved by a majority of the qualified electors of the district voting in an election held for the purpose of levying and collecting the sales and use tax.

Proposed law provides that any sales and use tax authorized to be levied and collected by the district and approved by a majority of qualified electors of the district may exempt food and prescription drugs and other nonessential items from the tax.

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

(Adds R.S. 33:130.153(10))