
DIGEST

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Shadoin

HB No. 97

Abstract: Provides relative to a sales and use tax for the Union Parish School Board.

Present law provides that the school board of any school district comprised of a parish having a population between 22,400 and 22,800 is authorized to levy and collect an additional sales and use tax not to exceed one percent within the territorial jurisdiction of the parish.

Proposed law specifies that the authority granted by present law to levy and collect an additional sales and use tax is granted solely to the Union Parish School Board; otherwise retains present law.

(Amends R.S. 47:338.196(A))