

Regular Session, 2014

HOUSE BILL NO. 97

BY REPRESENTATIVE SHADOIN

TAX/SALES-USE, LOCAL: Provides relative to a sales and use tax for the Union Parish School Board

1 AN ACT

2 To amend and reenact R.S. 47:338.196(A), relative to the Union Parish School Board; to
3 provide with respect to the authority to levy an additional sales and use tax; and to
4 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. 47:338.196(A) is hereby amended and reenacted to read as follows:

10 §338.196. Authority to levy additional sales and use tax; ~~certain school boards~~
11 Union Parish School Board

12 A. ~~The school board of any school district comprised of a parish having a~~
13 ~~population between twenty-two thousand four hundred and twenty-two thousand~~
14 ~~eight hundred according to the latest federal decennial census~~ Union Parish School
15 Board is hereby authorized to levy and collect an additional sales and use tax not to
16 exceed one percent within the territorial jurisdiction of the parish.

17 * * *

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)]

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))