

Prior law authorized the school board of any school district comprised of a parish having a population between 22,400 and 22,800 to levy and collect an additional sales and use tax.

New law specifies that the authority granted by prior law to levy and collect an additional sales and use tax is granted solely to the Union Parish School Board.

Existing law provides that such a tax shall not exceed 1%.

Effective Aug. 1, 2014.

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