

Jefferson (HB 132)**Act No. 545**

Existing constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions which additional taxes must also be approved by the voters.

Existing law authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2-1/2%; however, authorizes such taxes levied in a municipality to exceed the limit established by existing constitution by only 1%. Excludes municipalities in the parishes of Catahoula, LaSalle, Caldwell, Franklin, and Tensas from authority to exceed the constitutional limit.

Existing law authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total of 5% (excluding state and law enforcement district taxes).

New law authorizes Homer, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to rate limitations established by existing constitution or existing law. Further provides that the authority granted by new law shall not limit prior taxing authority granted to Homer or any other political subdivision.

New law authorizes use of the proceeds of the tax for such lawful purposes as are determined by the governing authority, including the funding of a portion of the avails of the tax into bonds.

Effective upon signature of governor (June 9, 2014).

(Adds R.S. 47:338.24.1)