

---

## 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)]

---

HB 726 Original

2015 Regular Session

Stokes

**Abstract:** Authorizes parishes to levy a service charge on wireless and prepaid wireless telecommunication service within the parish.

Proposed law authorizes a parish governing authority to levy the following taxes:

- (1) A one cent per month service charge on each contract cell phone connection within the parish.
- (2) A three cent per retail transaction service charge on all prepaid wireless services sold within the parish.

Requires such service charges to be levied by adoption of an ordinance. Establishes procedures for notifying service providers that the charge has been levied.

Requires service providers of contract wireless services to collect the charge on monthly bills. Requires prepaid wireless service providers to collect the charge at the time of sale.

Requires providers to remit collected amounts to the parish quarterly.

Prohibits the service charge, or any portion of such charge, from being subject to other taxes, fees, or assessments, and further prohibits such service charge from being considered "revenue" of the service provider.

Prohibits otherwise tax-exempt entities from being subject to proposed law.

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

(Adds R.S. 33:2740.91 and 2740.92)