

2016 Regular Session

SENATE BILL NO. 240

BY SENATOR LONG

TAX/LOCAL. Provides relative to taxing authority of certain waterway commissions.  
(8/1/16)

1 AN ACT

2 To enact R.S. 34:3524, relative to the taxing authority of certain waterway commissions; to  
3 allow additional taxing authority for certain waterway commissions; to provide  
4 certain requirements for tax increases; to provide terms, conditions, and  
5 requirements; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 34:3524 is hereby enacted to read as follows:

8 **§34:3524. Additional taxing authority of certain waterway commissions**

9 **Waterway commissions located in a parish with a population of more**  
10 **than thirty-five thousand persons and less than forty-one thousand persons may**  
11 **levy an annual tax not exceeding in any one year three mills on the dollar of the**  
12 **assessed valuation of all taxable property lying within the district. All funds**  
13 **derived from this millage shall be used solely for the construction and**  
14 **improvement of roads in the parish in which the commission is located and shall**  
15 **be deposited into the parish road fund. Before this millage shall be levied, the**  
16 **commission shall reduce by an equal amount any other annual tax assessed in**  
17 **the valuation of all taxable property lying within the district for the purpose of**

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**capital outlay.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by McHenry Lee.

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DIGEST

SB 240 Original

2016 Regular Session

Long

Proposed law authorizes waterway commissions in parishes with a population of 35,000 to 41,000 persons to levy an annual tax not exceeding in any one year three mills on the dollar of the assessed valuation of all taxable property within the district and requires that all funds derived from proposed law must be used for the construction and improvements of roads within the district and must be deposited into the parish road fund.

Proposed law requires that in order to levy the new millage, the waterway commission must reduce by an equal amount any other annual tax assessed in the valuation of all taxable property within the district for capital outlay.

Effective August 1, 2016

(Adds R.S. 34:3524)