

RÉSUMÉ DIGEST

ACT 13 (SB 32)

2016 Regular Session

Boudreaux

Existing authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2 ½%; however, authorizes such taxes levied in a municipality to exceed the limit established by present constitution by only 1%.

New law authorizes the city of Carencro, 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 present constitution or prior law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the city or any other political subdivision.

New law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

New law further provides that the proceeds of the tax may be used for such lawful purposes as are determined by the governing authority of the city and permitted by the election proposition authorizing the levy of the tax.

Effective upon signature of governor (May 9, 2016).

(Adds R.S. 47:338.24.3)