

RÉSUMÉ DIGEST

ACT 555 (HB 880)

2016 Regular Session

Richard

Existing constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax if 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 parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a total of 5% in a parish or municipality (excluding state and law enforcement district taxes).

New law authorizes the Lafourche Parish School Board, subject to voter approval, to levy and collect 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 the rate limitations established by existing constitution or existing law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the school board or any other political subdivision.

New law authorizes use of the proceeds of the tax for any lawful purpose of the school board and provides that the proposition authorizing the levy of the tax may authorize the funding of a portion of the avails thereof into bonds as provided by existing law. Further provides that the tax shall be collected at the same time and in the same manner as set forth in existing law.

Effective July 1, 2016.

(Adds R.S. 47:338.138.1)