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

DIGEST

SB 238 Original 2017 Regular Session Perry

Present law 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%.

Proposed law authorizes the town of Duson, 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 present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the town of Duson or any other political subdivision.

Proposed 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.

Proposed law further provides that the proceeds of the tax may be used to fund the infrastructure and repairs of roads in the town and permitted by the election proposition authorizing the levy of the tax.

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

(Adds R.S. 47:338.24.4)