

2017 Regular Session

HOUSE BILL NO. 56

BY REPRESENTATIVE PRICE

DISTRICTS/HOSPITAL SERVC: Provides relative to the West Ascension Parish Hospital Service District

1 AN ACT

2 To amend and reenact R.S. 47:338.164(A) and (D), relative to the sales tax levied by the  
3 West Ascension Parish Hospital Service District; to decrease the maximum rate of  
4 such tax, subject to voter approval; to provide for effectiveness; and to provide for  
5 related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:338.164(A) and (D) are hereby amended and reenacted to read  
11 as follows:

12 §338.164. West Ascension Parish Hospital Service District; sales tax levy  
13 authorized

14 A. The West Ascension Parish Hospital Service District of Ascension Parish,  
15 Louisiana, the "district" is hereby authorized to levy and collect a sales and use tax  
16 not exceeding ~~one-half~~ one-fourth of one percent within the boundaries of the district  
17 which boundaries include all the territory contained within the parish of Ascension,  
18 west of the centerline of the Mississippi River.

19 \* \* \*

20 D. The authority granted hereby is in addition to any other authority granted  
21 by other laws and is authorized in compliance with the provisions of Article VI,

1 Section 29(B) of the Louisiana Constitution of 1974. ~~Any~~ Except as provided by R.S.  
2 33:4566.2, any sales and use tax authorized under the provisions of this Section may  
3 be levied in addition to any other sales and use tax levied by any other political  
4 subdivision under the provisions of Article VI, Section 29(A) of the Louisiana  
5 Constitution of 1974 whether or not its imposition causes the total sales and use taxes  
6 collected within any local governmental subdivision, exclusive of state sales and use  
7 taxes, to exceed three percent.

8 \* \* \*

9 Section 2. The governing authority of the West Ascension Parish Hospital Service  
10 District shall, pursuant to this Act, reduce the rate of the sales and use tax it levies only if a  
11 proposition authorizing the reduction has been submitted to the voters of the district and a  
12 majority of the voters who vote on the proposition vote in favor of the reduction. The  
13 governing authority of the district shall submit the proposition to the voters no later than the  
14 congressional primary election in 2018.

15 Section 3. This Act shall become effective on July 1, 2017; if vetoed by the governor  
16 and subsequently approved by the legislature, this Act shall become effective on July 1,  
17 2017, or on the day following such approval by the legislature, whichever is later.

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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)]

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HB 56 Engrossed

2017 Regular Session

Price

**Abstract:** Decreases the maximum sales and use tax rate applicable to the West Ascension Parish Hospital Service District from 1/2% to 1/4%, subject to voter approval.

Present law authorizes the West Ascension Parish Hospital Service District to levy and collect a sales and use tax within the boundaries of the district. Provides that such tax shall not exceed 1/2%.

Proposed law retains present law but reduces the maximum amount of the sales and use tax from 1/2% to 1/4%, subject to voter approval. Requires the governing authority to call an election on the question of the decrease of such tax.

Effective on July 1, 2017.

(Amends R.S. 47:338.164(A) and (D))