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## DIGEST

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HB 57 Engrossed

2017 Regular Session

Price

**Abstract:** Authorizes the West Ascension Recreation Facilities District No. 1 to levy and collect a sales and use tax not to exceed 1/4%, subject to voter approval. Provides for the use of the tax proceeds.

Present law authorizes parishes to create recreation districts as political subdivisions with certain powers, rights, and duties as are necessary for carrying out the objects or purposes for which such districts are created.

Proposed law authorizes the governing authority of the West Ascension Recreation Facilities District No. 1, subject to voter approval, to levy a sales and use tax not to exceed 1/4%; however, such authority is subject to the reduction of the tax levied by the West Ascension Parish Hospital Service District.

Proposed law provides that the tax shall be in addition to all other authorized taxes. Provides further that the authority granted in proposed law shall not limit prior taxing authority granted to Ascension Parish or any other political subdivision within the parish.

Proposed law provides that the tax shall be collected at the same time and in the same manner as set forth for the collection of sales and use taxes in present law.

Proposed law requires that after reasonable and necessary expenses of collecting and administering the tax have been paid, the proceeds of the tax shall be used as follows:

- (1) 80% towards bonded indebtedness, construction, improvements and necessary maintenance of recreational buildings, equipment, and other recreation facilities.
- (2) 20% towards operation and maintenance of recreational buildings, equipment, and other recreation facilities.

Effective on July 1, 2017.

(Adds R.S. 33:4566.2)