

2018 Regular Session

HOUSE BILL NO. 95

BY REPRESENTATIVE RICHARD

TAX/SALES-USE, LOCAL: Authorizes Sales Tax District No. 4 of Lafourche Parish to levy an additional sales tax

1 AN ACT

2 To enact R.S. 47:338.199, relative to sales taxes in Lafourche Parish; to authorize Sales Tax
3 District No. 4 of Lafourche Parish to levy and collect an additional sales tax, subject
4 to voter approval; and to provide for related matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.199 is hereby enacted to read as follows:

10 §338.199. Sales Tax District No. 4 of Lafourche Parish; authority to levy and collect
11 additional sales and use tax

12 A. The governing authority of Sales Tax District No. 4 of Lafourche Parish
13 may levy and collect an additional sales and use tax not in excess of three-tenths
14 percent.

15 B. The tax authorized by this Section shall be in addition to all other taxes
16 that the parish is authorized to levy and, pursuant to Section 29(B) of Article VI of
17 the Constitution of Louisiana, shall not be subject to the combined rate limitation
18 established by Section 29(A) of that Article nor to the combined rate limitation
19 established by R.S. 47:338.54. The authority granted in this Section shall not limit

1 any prior taxing authority granted to the parish or to any other political subdivision
2 by any other provision of law.

3 C. The sales and use tax shall be imposed by ordinance of the governing
4 authority of the district and shall be levied upon the sale at retail, the use, lease, or
5 rental, the consumption, and the storage for use or consumption of tangible personal
6 property, and on sales of services in the parish, all as defined in Chapter 2 of this
7 Subtitle. However, the ordinance imposing the tax shall be adopted by the district
8 only after the question of the imposition of the tax has been submitted to the
9 qualified electors of the district at an election conducted in accordance with the
10 election laws of the state, and a majority of those voting on the proposition have
11 voted in favor of the imposition of the tax.

12 D. The proceeds of the tax may be used for any lawful purpose of the
13 district. The proposition authorizing the levy of the tax may authorize the funding
14 of a portion of the avails of the tax into bonds in the manner provided by law.

15 E. The sales and use tax authorized by this Section shall be collected at the
16 same time and in the same manner as set forth in Chapter 2 of this Subtitle.

17 Section 2. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If
20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
21 effective on the day following such approval.

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)]

HB 95 Original

2018 Regular Session

Richard

Abstract: Authorizes an additional sales tax of 3/10% in an area of Lafourche Parish.

Present 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 combined 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 school

boards or local governmental subdivisions to levy and collect additional sales and use taxes which must also be approved by the voters.

Present law authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% (excluding state and law enforcement district taxes). Present law authorizes school boards and parish governing authorities to create special districts to exercise the additional taxing authority provided by present law.

Proposed law authorizes Sales Tax District No. 4 of Lafourche Parish, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 3/10%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the 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 parish or any other political subdivision.

Proposed law authorizes use of the proceeds of the tax for any lawful purpose 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 present law.

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

(Adds R.S. 47:338.199)