
DIGEST

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HB 96 Original

2018 Regular Session

Richard

Abstract: Provides that certain local sales taxes do not limit and are not limited by the authority of Sales Tax District No. 4 of Lafourche Parish to collect the full 1% sales tax authorized by the voters in 1986.

Present constitution authorizes any school board, 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 the levy and collection of additional sales and use taxes by school boards, parishes, or municipalities, which additional taxes 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 utilize the additional taxing authority provided by present law in specified areas.

Local ordinance in Lafourche Parish, which received voter approval in 1986, provides for levy and collection of 1% sales tax in Sales Tax District No. 4 of Lafourche Parish. Subsequent ordinance, effective Nov. 1, 1996, lowered the tax rate from 1% to 7/10%.

Proposed law provides that if the sales tax district begins again to collect the full 1% tax authorized by the voters in 1986, the increased tax rate may exceed the combined rate limit and shall not affect previously granted taxing authority of any other local government entity.

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

(Adds R.S. 47:338.54.1)