

2018 Regular Session

SENATE BILL NO. 172

BY SENATOR PERRY

MUNICIPALITIES. Authorizes the governing authority of the city of Scott to levy an additional one cent sales tax, subject to voter approval. (gov sig)

1 AN ACT

2 To enact R.S. 47:338.24.5, relative to municipal sales and use taxes; to authorize the  
3 governing authority for the city of Scott to levy and collect an additional sales and  
4 use tax; to require voter approval; to provide for the use of the tax revenue; and to  
5 provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.24.5 is hereby enacted to read as follows:

9 **§338.24.5. City of Scott; authority to levy additional sales and use tax**

10 **A. The governing authority of the city of Scott may levy and collect an**  
11 **additional sales and use tax not in excess of one percent within the corporate**  
12 **limits of the municipality.**

13 **B. The tax authorized by this Section shall be in addition to all other**  
14 **taxes which the city of Scott is authorized to levy and, pursuant to Section 29(B)**  
15 **of Article VI of the Constitution of Louisiana, shall not be subject to the**  
16 **combined rate limitation established in Section 29(A) of Article VI of the**  
17 **Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1**

1 and 338.54, nor shall it be included in the rate limitation of any other political  
2 subdivision. The authority granted in this Section shall not limit any prior  
3 taxing authority granted to the city of Scott or any other political subdivision  
4 by any other provision of law, including any authority granted to any other  
5 political subdivision to exceed any constitutional or statutory rate limitations.

6 C. The sales and use tax shall be imposed by ordinance of the governing  
7 authority of the city of Scott and shall be levied upon the sale at retail, the use,  
8 lease, or rental, the consumption, and the storage for use or consumption of  
9 tangible personal property and on sales of services, all as defined in Chapter  
10 2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted  
11 only after the proposed tax is approved by a majority of the qualified electors  
12 voting on the proposition at an election held for that purpose and conducted in  
13 accordance with the Louisiana Election Code.

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

17 E. Two-thirds of the proceeds of the tax authorized by this Section shall  
18 be used for emergency services provided by the fire and police departments and  
19 one-third of the proceeds shall be used for parks and recreations, cultural  
20 district, economic development, drainage, roads, and bridges.

21 F. On the official ballot to be used at the election there shall be printed  
22 a proposition, upon which the electors of the municipality shall be permitted to  
23 vote YES or NO, to adopt the proposition, which proposition shall read as  
24 follows:

25 Do you support an additional sales and use tax of (insert  
26 amount) per cent within the city of Scott, two-thirds of the  
27 proceeds which shall be used solely for emergency services  
28 provided by the fire and police departments and one-third  
29 shall be used solely for parks and recreation, cultural

1                    **district, economic development, drainage, roads, and**  
2                    **bridges?**

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

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

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DIGEST

SB 172 Original                    2018 Regular Session                    Perry

Proposed law authorizes the city of Scott, 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 city of Scott 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 two-thirds of the proceeds of the tax shall be used for emergency services provided by the fire and police departments and one-third of the proceeds shall be used for parks and recreations, cultural district, economic development, drainage, roads, and bridges.

Proposed law provides ballot proposition language.

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

(Adds R.S. 47:338.24.5)