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

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)