The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela L. De Jean.

## DIGEST 2018 Regular Session

LaFleur

<u>Present law</u> provides that when a political subdivision intends to levy a new ad valorem property tax or sales and use tax, or increase or renew any existing ad valorem property tax or sales and use tax, or authorize the calling of an election for submittal of such question to the voters of the political subdivision, notice will be published in the official journal of the political subdivision no more than 60 days nor less than 30 days before the public meeting. It must be announced to the public during the course of a public meeting of such political subdivision no more than 60 days nor less than 30 days before such public meeting.

<u>Proposed law</u> retains <u>present law</u> but removes the requirement of announcing to the public during the course of a public meeting of such political subdivision.

<u>Present law</u> provides that notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of any governing authority of a political subdivision in no more than 60 days nor less than 30 days before such public meeting.

<u>Proposed law</u> provides that the notice shall be given no more than 60 days nor less than 10 days before such public meeting.

<u>Proposed law</u> provides that a second written notice does not have to be sent to elected officials nor published in the official journal of the political subdivision when a subsequent meeting has been scheduled to consider or act upon a proposal to levy, increase, renew, or continue any ad valorem or sales and use tax or authorize the calling of an election for submittal of such questions to the voters of the political subdivision as long as the subsequent meeting is announced during a meeting that has been held for the consideration of the aforementioned, the announcement is recorded in the minutes, and the subsequent meeting is held within 90 days of the initial meeting which was announced through written notice.

<u>Present law</u> provides that the provisions of <u>present law</u> shall not apply to any consideration of or action upon a proposal to levy additional or increased ad valorem property tax millages on property without voter approval to which the provisions of <u>present law</u> apply.

<u>Proposed law</u> retains <u>present law</u> and adds the levy of taxes for the payment of general obligation bonds to the prohibition provisions in <u>present law</u>.

Effective August 1, 2018.

SB 312 Original

(Amends R.S. 42:19.1)