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## DIGEST

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HB 686 Original

2018 Regular Session

Steve Carter

**Abstract:** Authorizes municipalities, parishes, and school boards to levy sales and use taxes at any rate they deem appropriate, but such taxes remain subject to voter approval.

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, generally applicable, authorizes any municipality, subject to voter approval, to levy a sales and use tax of up to 2-1/2%. 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, applicable in particular municipalities, parishes, and school boards, authorizes numerous jurisdictions to levy additional sales and use taxes.

Proposed law authorizes municipalities, parishes, and school boards to levy sales and use taxes at rates appropriate except as provided by any local law; such taxes remain subject to voter approval as provided in present constitution.

(Amends R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B), 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B), 338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B), 338.122(B), 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B), 338.132(B), 338.133(B), 338.134(B), 338.135(B), 338.136(A), 338.137(B), 338.138(B), 338.138.1(B), 338.140(B), 338.142(B), 338.172(B)(2), 338.181(B), 338.190(B), 338.193(A), and 338.197(B))