

2018 Regular Session

SENATE BILL NO. 312

BY SENATOR LAFLEUR

PUBLIC MEETINGS. Revises procedure regarding meetings to propose or renew taxes and to call an election. (8/1/18)

1 AN ACT

2 To amend and reenact R.S. 42:19.1, relative to notice of meetings; to provide for procedure  
3 for increase of a tax; to provide for renewal of a tax; to provide for continuation of  
4 a tax; to provide for calling an election by political subdivision; to provide for  
5 prohibitions; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 42:19.1 is hereby amended and reenacted to read as follows:

8 §19.1. Procedure for the levy, increase, renewal, or continuation of a tax or for  
9 calling an election for such purposes by political subdivisions

10 A.(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, in  
11 addition to any other requirements provided for in R.S. 42:19 or other provisions of  
12 law, public notice of the date, time, and place of any meeting at which a political  
13 subdivision as defined in Article VI, Section 44(2) of the Constitution of Louisiana  
14 intends to ~~levy~~ **propose** a new ad valorem property tax or sales and use tax, or  
15 increase or renew any existing ad valorem property tax or sales and use tax, ~~or~~ **and**  
16 authorize the calling of an election for submittal of such question to the voters of the  
17 political subdivision shall be published in the official journal of the political

1 subdivision no more than sixty days nor less than ~~thirty~~ **ten** days before such public  
2 meeting; ~~shall be announced to the public during the course of a public meeting of~~  
3 ~~such political subdivision no more than sixty days nor less than thirty days before~~  
4 ~~such public meeting~~; and notice of such meeting shall be written and hand delivered  
5 or transmitted by email to each voting member of any governing authority of a  
6 political subdivision that is required to approve such a measure previously adopted  
7 by another governing authority and to each state senator and representative in whose  
8 district all or a portion of the political subdivision is located, no more than sixty days  
9 nor less than ~~thirty~~ **ten** days before such public meeting. Email delivery shall be  
10 made to the official email address of such voting members or legislators and to any  
11 other address provided in writing to the political subdivision by such a voting  
12 member or legislator. The inadvertent failure to notify a state senator or  
13 representative as required by this Subsection shall not constitute a violation of this  
14 Section; however, the knowing failure to notify a state senator or representative as  
15 required by this Subsection or the willful disregard of the requirement to notify a  
16 state senator or representative as required by this Subsection shall constitute a  
17 violation of this Chapter.

18 (b) If at a meeting held in accordance with Subparagraph (a) of this  
19 Paragraph a political subdivision adopts such a measure, the provisions of this  
20 Section shall not apply to a subsequent meeting of such political subdivision if the  
21 only action taken at the subsequent meeting is one which results in a change to the  
22 previously adopted measure that reduces the rate or term of the tax in the measure  
23 and thereby reduces the total amount of tax that would be collected under the  
24 measure, or substantially reduces the cost to the political subdivision of any bond or  
25 debt obligation to be incurred by the political subdivision.

26 (2)(a) In the event of cancellation or postponement of a meeting at which  
27 consideration of or action upon a proposal to ~~levy~~; increase, renew, or continue any  
28 ad valorem or sales and use tax ~~or~~ **and** authorize the calling of an election for  
29 submittal of such questions to the voters of the political subdivision was scheduled,

1 notice of the date, time, and place of any subsequent meeting to consider such  
 2 proposal shall be published in the official journal of the political subdivision no less  
 3 than ten days before such subsequent meeting.

4 (b) However, in the event that consideration of or action upon any such  
 5 proposal was postponed at the scheduled meeting, or any such proposal was  
 6 considered at the scheduled meeting without action or vote, then any subsequent  
 7 meeting to consider such proposal shall be subject to the requirements of  
 8 Subparagraph (a) of this Paragraph ~~unless the date, time, and place of a subsequent~~  
 9 ~~meeting for consideration of such proposal is announced to the public during the~~  
 10 ~~course of such meeting.~~

11 ~~B. The provisions of this Section shall not apply to any consideration of or~~  
 12 ~~action upon a proposal to levy additional or increased ad valorem property tax~~  
 13 ~~millages on property without voter approval to which the provisions of R.S.~~  
 14 ~~47:1705(B)(2)(c) and (d) apply.~~

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The original instrument was prepared by Angela Lockett De Jean. The following digest, which does not constitute a part of the legislative instrument, was prepared by Jerry J. Guillot.

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## DIGEST

SB 312 Reengrossed

2018 Regular Session

LaFleur

Present law 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.

Proposed law provides that when a political subdivision intends to propose a new ad valorem property tax or sales and use tax, and 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 10 days before the public meeting. Removes the requirement of announcing to the public during the course of a public meeting of such political subdivision.

Present law 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.

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

Present law provides that in the event of cancellation or postponement of a meeting at which consideration of or action 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 was scheduled, notice of the date, time, and place of any subsequent meeting to consider such proposal shall be published in the official journal of the political subdivision no less than 10 days before such subsequent meeting.

Effective August 1, 2018.

(Amends R.S. 42:19.1)

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Reinstates present law relative to publication of a second written notice in the event of a cancellation or postponement of a meeting at which consideration of or action upon a proposal to levy, increase, renew, or continue any ad valorem or sales and use tax or authorize the calling of an election was scheduled.

##### Senate Floor Amendments to original bill

1. Changes the applicability of proposed law to consideration or action upon proposing a tax rather than levying a tax.
2. Changes the required days prior to meeting of publication of notice from not less than 30 days to not less than 10 days.
3. Removes present law that makes consideration of or action upon a proposal to levy additional or increased ad valorem property tax millages on property without voter approval inapplicable to notice requirements.
4. Removes proposed law which would make the notice requirements inapplicable to the levy of taxes for the payment of general obligation bonds.