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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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SB 312 Reengrossed

DIGEST  
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.