



shall be included in the ordinance creating the district; specifies what information shall be included in the name of the district; and provides for the board of commissioners and the officers thereof.

Proposed law authorizes the district to levy and collect special taxes and parcel fees with the approval of the electorate in the district. Proposed law provides for the imposition of service charges, user fees, and special assessments.

Proposed law prohibits the levy of a sales and use tax or a hotel occupancy tax by the district, unless specially authorized by the legislature.

Proposed law provides that subject to the preservation of any existing contract rights, the governing authority of any parish or municipality may declare by resolution that any district previously created by such parish or municipality shall be deemed to have been created by proposed law.

Proposed law authorizes the governing authorities of the parishes and municipalities that created the districts to abolish such districts, provided that if any indebtedness of such a district is outstanding, the authority provided in proposed law shall not be exercised until provision is made for the assumption of such indebtedness in the manner provided by law.

Proposed law provides that in any case where the governing authority of any parish or municipality creates any district pursuant to proposed law, the governing authority is authorized to provide appropriate budgetary and fiscal controls over the district. In addition, no district shall exercise the power to submit to the people any proposal to levy any tax, parcel fee or service charge, or to issue any bonds unless the proposal is first submitted to and approved by the governing authority of the parish or municipality.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:1420.31-1420.44)

#### Summary of Amendments Adopted by Senate

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

1. Makes technical changes.
2. Adds an exclusion for tax increment financing districts.

##### Senate Floor Amendments to engrossed bill

1. Remove levees from the definition of "district".