

RÉSUMÉ DIGEST

ACT 34 (SB 172)

2018 Regular Session

Perry

New law authorizes the city of Scott, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to rate limitations established by present constitution or present law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the city of Scott or any other political subdivision.

New law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

New law further provides that two-thirds of the proceeds of the tax shall be used for emergency services provided by the fire and police departments and one-third of the proceeds shall be used for parks and recreations, cultural district, economic development, drainage, roads, and bridges.

New law provides ballot proposition language.

Effective upon signature of governor (May 10, 2018).

(Adds R.S. 47:338.24.5)