

SENATE BILL NO. 172

BY SENATOR PERRY

1 AN ACT

2 To enact R.S. 47:338.24.5, relative to municipal sales and use taxes; to authorize the  
3 governing authority for the city of Scott to levy and collect an additional sales and  
4 use tax; to require voter approval; to provide for the use of the tax revenue; and to  
5 provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.24.5 is hereby enacted to read as follows:

9 **§338.24.5. City of Scott; authority to levy additional sales and use tax**

10 **A. The governing authority of the city of Scott may levy and collect an**  
11 **additional sales and use tax not in excess of one percent within the corporate**  
12 **limits of the municipality.**

13 **B. The tax authorized by this Section shall be in addition to all other**  
14 **taxes which the city of Scott is authorized to levy and, pursuant to Section 29(B)**  
15 **of Article VI of the Constitution of Louisiana, shall not be subject to the**  
16 **combined rate limitation established in Section 29(A) of Article VI of the**  
17 **Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1**  
18 **and 338.54, nor shall it be included in the rate limitation of any other political**  
19 **subdivision. The authority granted in this Section shall not limit any prior**  
20 **taxing authority granted to the city of Scott or any other political subdivision**

1 by any other provision of law, including any authority granted to any other  
2 political subdivision to exceed any constitutional or statutory rate limitations.

3 C. The sales and use tax shall be imposed by ordinance of the governing  
4 authority of the city of Scott and shall be levied upon the sale at retail, the use,  
5 lease, or rental, the consumption, and the storage for use or consumption of  
6 tangible personal property and on sales of services, all as defined in Chapter  
7 2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted  
8 only after the proposed tax is approved by a majority of the qualified electors  
9 voting on the proposition at an election held for that purpose and conducted in  
10 accordance with the Louisiana Election Code.

11 D. The sales and use tax authorized by this Section shall be collected at  
12 the same time and in the same manner as set forth in Chapter 2-D of this  
13 Subtitle.

14 E. Two-thirds of the proceeds of the tax authorized by this Section shall  
15 be used for emergency services provided by the fire and police departments and  
16 one-third of the proceeds shall be used for parks and recreations, cultural  
17 district, economic development, drainage, roads, and bridges.

18 F. On the official ballot to be used at the election there shall be printed  
19 a proposition, upon which the electors of the municipality shall be permitted to  
20 vote YES or NO, to adopt the proposition, which proposition shall read as  
21 follows:

22 Do you support an additional sales and use tax of (insert  
23 amount) percent within the city of Scott, two-thirds of the  
24 proceeds which shall be used solely for emergency services  
25 provided by the fire and police departments and one-third  
26 shall be used solely for parks and recreation, cultural  
27 district, economic development, drainage, roads, and  
28 bridges?

29 Section 2. This Act shall become effective upon signature by the governor or, if not  
30 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_