

## RÉSUMÉ DIGEST

ACT 539 (HB 96)

2018 Regular Session

Richard

Existing constitution authorizes any school board, parish, or municipality, subject to voter approval, to levy and collect a sales and use tax if the combined rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards, parishes, or municipalities, which additional taxes must also be approved by the voters.

Existing law authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% (excluding state and law enforcement district taxes). Existing law authorizes school boards and parish governing authorities to create special districts to utilize the additional taxing authority provided by existing law in specified areas.

Local ordinance in Lafourche Parish, which received voter approval in 1986, provides for levy and collection of 1% sales tax in Sales Tax District No. 4 of Lafourche Parish. Subsequent ordinance, effective Nov. 1, 1996, lowered the tax rate from 1% to 7/10%.

New law provides that the sales tax district may again, subject to voter approval, levy the full 1% tax authorized by the voters in 1986. Provides that the additional tax may exceed the combined rate limit and shall not affect previously granted taxing authority of any other local government entity.

Effective upon signature of governor (May 28, 2018).

(Adds R.S. 47:338.54.1)