
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

SB 35 Engrossed

DIGEST
2020 Regular Session

Hensgens

Present 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 proposed law shall not limit prior taxing authority granted to the city of Scott or any other political subdivision.

Present 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.

Proposed law retains present law and allows the initial tax to be renewed upon expiration of 10 years from its initial levy for an additional 10 years only after the question of its imposition has been approved by a majority of the qualified electors voting on the proposition held at an election for that purpose prior to the expiration of the initial tax.

Proposed law retains present law but changes how the proceeds of the tax shall be used from two-thirds of the proceeds being used for emergency services provided by the fire and police departments and one-third of the proceeds being used for parks and recreations, cultural district, economic development, drainage, roads, and bridges to proceeds being used solely for emergency services provided by the fire and police departments and divided equally between the departments.

Proposed law repeals specific ballot proposition language.

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

(Amends R.S. 47:338.24.5(C) and (E); repeals R.S. 47:338.24.5(F))