

## RÉSUMÉ DIGEST

**ACT 90 (SB 88)**

**2021 Regular Session**

**Connick**

Prior law provided that no provision of law providing the Southeast Louisiana Flood Protection Authority-East or Southeast Louisiana Flood Protection Authority-West Bank with any authority over and management, oversight, and control of the areas and levee districts provided for in prior law made the taxes levied by, or other revenue of, a levee district within the territorial jurisdiction of the authority payable for the liability of another levee district, or for any liability of the authority when acting on behalf of another levee district.

Prior law restricted revenue from taxes levied by an authority or a levee district to be used or expended for a purpose of the authority or levee district where the tax is levied and revenue is collected.

New law provides that notwithstanding prior law, taxes and other revenues generated in one or more levee districts within the jurisdiction of a levee authority may be used within any portion of the territorial jurisdiction of the authority if use of the funds will benefit all or a portion of the authority and the levee districts from which the taxes or revenues are generated.

Effective August 1, 2021.

(Amends R.S. 38:330.3(A)(1)(c); adds R.S. 38:330.3(B)(4) and 330.8(D))