

2022 Regular Session

HOUSE BILL NO. 460

BY REPRESENTATIVE BRASS AND SENATOR PRICE

CHILDREN: Expands the purposes for which a parish governing authority may levy a tax relative to early childhood programs

1 AN ACT

2 To amend and reenact R.S. 15:1099.5(C)(1), relative to early childhood programs; to
3 provide relative to the purpose for which a parish governing authority levies an
4 additional tax; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 15:1099.5(C)(1) is hereby amended and reenacted to read as follows:

7 §1099.5. Power to levy taxes, incur debt, issue bonds

8 * * *

9 C.(1)(a) A governing authority may levy a special annual tax not to exceed
10 one mill for a period of not more than twenty years for the purposes of acquiring,
11 constructing, equipping, operating, maintaining, and managing a youth center and
12 providing rehabilitative programs within a structured environment for children who
13 enter the juvenile justice system or who are children in need of care or supervision,
14 for preventative programs, or for making payments pursuant to a lease or lease-
15 purchase contract pursuant to this Subpart by a two-thirds vote of total membership
16 of the governing authority, without voter approval, but only after a public hearing is
17 held. In addition, a governing authority may also levy an additional tax not to
18 exceed two mills for a period of not more than twenty years for such purposes by a
19 two-thirds vote of the total membership of the governing authority, but only after a

