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

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

public hearing is held and when authorized by a majority of the electors who vote
thereon in an election held for that purpose.
(b) For purposes of this Paragraph, preventative programs include early
childhood care and educational programming and infrastructure as well as any
related services and support for parents with the goal of ensuring children do not
enter the juvenile justice system in the future.
* * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Abstract: Expands the purpose for which the governing authority may levy a special annual tax to include preventative programs and specifies what preventative programs encompass.

<u>Present law</u> allows a governing authority to levy a special annual tax not to exceed one mill for not more than 20 years, after a two-thirds vote of the total governing authority's membership and a public hearing, for purposes relative to a youth center and providing rehabilitative youth programs.

<u>Present law</u> provides that upon authorization by a majority of the electors and after a public hearing, a governing authority may levy an additional tax not to exceed two mills for not more than 20 years for such purposes that two-thirds of the membership of the governing authority has voted.

<u>Proposed law</u> retains present law and proposed law expands the purpose for which a governing authority may levy the special annual tax not to exceed one mill to include preventative programs.

Proposed law specifies what preventative programs encompass.

(Amends R.S. 15:1009.5(C)(1))