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), (D), and (E), relative to early childhood

3   programs; to provide relative to the purpose for which a parish governing authority

4   levies an 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), (D), and (E) are hereby amended and reenacted to

7   read as follows:

8   §1099.5. Power to levy taxes, incur debt, issue bonds

9   *   *   *

10   C.(1)(a) A governing authority may levy a special annual tax not to exceed

11   one mill for a period of not more than twenty years for the purposes of acquiring,

12   constructing, equipping, operating, maintaining, and managing a youth center and

13   providing rehabilitative programs within a structured environment for children who

14   enter the juvenile justice system or who are children in need of care or supervision,

15   for preventative programs, or for making payments pursuant to a lease or lease-

16   purchase contract pursuant to this Subpart by a two-thirds vote of total membership

17   of the governing authority, without voter approval, but only after a public hearing is

18   held. In addition, a governing authority may also levy an additional tax not to

19   exceed two mills for a period of not more than twenty years for such purposes by a

20   two-thirds vote of the total membership of the governing authority, but only after a

1   public hearing is held and when authorized by a majority of the electors who vote

2   thereon in an election held for that purpose.

3   (b) For purposes of this Paragraph, preventative programs include early

4   childhood care and educational programming and infrastructure, and programs that

5   address adverse childhood experiences as well as any related services and support

6   for parents with the goal of ensuring children do not enter the juvenile justice system

7   in the future.

8   *   *   *

9   D. The taxing authority provided for in this Section shall not apply to any

10   governing authority with jurisdiction over a youth center located in the parishes of

11   Acadia, Allen, Assumption, Beauregard, Bienville, Caddo, Caldwell, Cameron,

12   Catahoula, Concordia, East Carroll, Evangeline, Franklin, Iberia, Jefferson,

13   Lafayette, Lafourche, LaSalle, Madison, Orleans, Rapides, Richland, St. Bernard, St.

14   Charles, ~~St. Landry,~~ St. Tammany, Tangipahoa, Tensas, Vermilion, Vernon, and

15   West Carroll.

16   E.(1) The taxing authority provided for in this Section shall apply to any

17   governing authority with jurisdiction over a youth center located in the parishes of

18   East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana

19   provided that any tax to be levied pursuant to this Section is authorized by a majority

20   of the electors who vote thereon in an election held for that purpose.

21   (2) No later than September first of each year, every parish subject to the

22   provisions of this Subsection shall submit an annual report to the office of juvenile

23   justice that provides an accounting of the monies distributed pursuant to Subsection

24   C of this Section.

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)]

HB 460 Reengrossed   2022 Regular Session   Brass

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.

Present law 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.

Present law 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.

Proposed law 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.

Present law provides that the taxing authority provided in present law shall not apply to any governing authority with jurisdiction over a youth center located in certain parishes.

Proposed law amends present law to remove St. Landry Parish from the list of parishes not subject to the taxing authority.

Proposed law provides that no later than Sept. 1st of each year, every parish subject to present law shall submit an annual report to the office of juvenile justice that provides an accounting of the monies distributed pursuant to present law.

(Amends R.S. 15:1009.5(C)(1), (D), and (E))

Summary of Amendments Adopted by House

 The Committee Amendments Proposed by House Committee on Administration of Criminal Justice to the original bill:

 1. Remove St. Landry Parish from the list of parishes not subject to the taxing authority.

 2. Make technical changes.

 The House Floor Amendments to the engrossed bill:

 1. Include programs that address adverse childhood experiences within preventative programs.

 2. Establish an annual reporting requirement to the office of juvenile justice.