AN ACT

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 15:1099.5(C)(1), (D), and (E) are hereby amended and reenacted to read as follows:

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

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

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D. The taxing authority provided for in this Section shall not apply to any governing authority with jurisdiction over a youth center located in the parishes of Acadia, Allen, Assumption, Beauregard, Bienville, Caddo, Caldwell, Cameron, Catahoula, Concordia, East Carroll, Evangeline, Franklin, Iberia, Jefferson, Lafayette, Lafourche, LaSalle, Madison, Orleans, Rapides, Richland, St. Bernard, St. Charles, St. Landry, St. Tammany, Tangipahoa, Tensas, Vermilion, Vernon, and West Carroll.

E.(1) The taxing authority provided for in this Section shall apply to any governing authority with jurisdiction over a youth center located in the parishes of East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana provided that any tax to be levied pursuant to this Section is authorized by a majority of the electors who vote thereon in an election held for that purpose.

(2) No later than September first of each year, every parish subject to the provisions of this Subsection shall submit an annual report to the office of juvenile justice that provides an accounting of the monies distributed pursuant to Subsection C of this Section.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

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