

ACT No. 627

2022 Regular Session

HOUSE BILL NO. 460

BY REPRESENTATIVE BRASS AND SENATORS BARROW, BERNARD, BOUDREAUX, BOUIE, CARTER, FOIL, JACKSON, LUNEAU, ROBERT MILLS, MIZELL, PRICE, SMITH, STINE, TARVER, AND WOMACK

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
21 public hearing is held and when authorized by a majority of the electors who vote
22 thereon in an election held for that purpose.

1 (b) For purposes of this Paragraph, preventative programs include early
 2 childhood care and educational programming and infrastructure, and programs that
 3 address adverse childhood experiences as well as any related services and support
 4 for parents with the goal of ensuring children do not enter the juvenile justice system
 5 in the future.

* * *

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

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____