RÉSUMÉ DIGEST

ACT 627 (HB 460)

2022 Regular Session

Brass

Existing 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.

Existing 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.

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

<u>New law</u> specifies what preventative programs encompass.

<u>Existing law</u> provides that the taxing authority provided in <u>existing law</u> shall not apply to any governing authority with jurisdiction over a youth center located in certain parishes.

<u>New law</u> amends <u>existing law</u> to remove St. Landry Parish from the list of parishes not subject to the taxing authority.

<u>New law</u> provides that no later than Sept. 1st of each year, every parish subject to <u>existing</u> <u>law</u> shall submit an annual report to the office of juvenile justice that provides an accounting of the monies distributed pursuant to <u>existing law</u>.

Effective August 1, 2022.

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