

ACT No. 388

2024 Regular Session

HOUSE BILL NO. 635

BY REPRESENTATIVE BAGLEY

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AN ACT

To enact R.S. 40:1501.9, relative to Caddo Parish Fire District No. 6; to authorize the district to levy a sales and use tax, subject to voter approval; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 40:1501.9 is hereby enacted to read as follows:

§1501.9. Caddo Parish Fire District No. 6; authority to levy sales and use tax

A. Notwithstanding any other provision of law to the contrary, Caddo Parish Fire District No. 6 may levy and collect a sales and use tax not to exceed one percent pursuant to the provisions of Article VI, Section 30 of the Constitution of Louisiana. Caddo Parish Fire District No. 6 may levy the tax only if the levy of the tax is approved by a majority of the qualified electors of the district voting on the proposition at an election held for that purpose and conducted in accordance with the Louisiana Election Code and held on a date that corresponds with an election date provided by R.S. 18:402(A)(1) or (B)(1).

B. The proceeds of the tax authorized by this Section shall be used for maintaining and operating fire protection facilities, for obtaining water for fire protection purposes, or for any other lawful purpose as determined by the governing board.

1 C. The sales and use tax so levied shall be imposed by an ordinance of the
 2 district and shall be levied upon the sale at retail, the use, the lease or rental, the
 3 consumption, the storage for use or consumption of tangible personal property, and
 4 on sales of services in the district, all as defined in Chapter 2 of Subtitle II of Title
 5 47 of the Louisiana Revised Statutes of 1950.

6 D. The tax shall be in addition to all other authorized sales and use taxes and
 7 shall be collected at the same time and in the same manner as other local sales and
 8 uses taxes.

9 Section 2. Notwithstanding the provisions of R.S. 40:1501.9(A) as enacted by this
 10 Act, the governing authority of Caddo Parish Fire District No. 6 may, in 2025 only, call the
 11 election provided for in R.S. 40:1501.9(A) on a date that corresponds with an election date
 12 provided by R.S. 18:402(F).

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____