

## State of Louisiana

OFFICE OF THE GOVERNOR P.O. BOX 94004 BATON ROUGE 70804-9004

June 20, 2024

The Honorable Cameron Henry President of the Senate 900 N. 3<sup>rd</sup> St. Baton Rouge, LA 70804

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SENATE SECRETARY'S OFFICE

The Honorable Yolanda Dixon Secretary of the Senate State Capitol 900 N. 3<sup>rd</sup> St., Basement Baton Rouge, LA 70802

RE: Senate Bill Number 408 of the 2024 Regular Session by Senator Cleo Fields

Dear President Henry and Secretary Dixon:

Please be advised that I have vetoed Senate Bill 408 of the 2024 Regular Session. This legislation allows for statewide taxation issues without representation by allowing municipalities and special taxing districts around the state to carve out individual homes and residences when business-related taxes are assessed.

The expansion of special taxing districts around the state is a concern. Most of these arrangements are constructed as local bills and are advertised. This legislation affects people throughout the state who have little insight into this change in tax structure.

Senate Bill 408 violates the principles of federalism and is a dangerous encroachment on our already restrained business environment.

For these reasons, Senate Bill 408 will not become law, and it will be returned to the Senate.

Sincerely,

Jeff Landry

Governor

Enclosure: Returned Senate Bill 408