

2025 Regular Session

HOUSE BILL NO. 13

BY REPRESENTATIVE MELERINE

TAX/SALES-USE, LOCAL: Authorizes the Caddo Parish School Board to levy an additional sales and use tax

1 AN ACT

2 To enact R.S. 47:338.199, relative to the Caddo Parish School Board; to authorize the school
3 board to levy and collect an additional sales and use tax, subject to voter approval;
4 and to provide for related matters.

5 Notice of intention to introduce this Act has been published
6 as provided by Article III, Section 13 of the Constitution of
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.199 is hereby enacted to read as follows:

10 §338.199. Caddo Parish School Board; additional sales and use tax; authority

11 A. The Caddo Parish School Board may levy and collect an additional sales
12 and use tax not to exceed one-half of one percent within the parish of Caddo.

13 B. In accordance with the provisions of Article VI, Section 29(B) of the
14 Constitution of Louisiana, the additional sales and use tax provided in this Section
15 shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
16 the Constitution of Louisiana and shall be in addition to the taxes authorized by R.S.
17 47:338.54 and other law.

18 C. The sales and use tax so levied shall be imposed by ordinance of the
19 Caddo Parish School Board and shall be levied upon the sale at retail, the use,
20 consumption, the distribution, the storage for use or consumption, and the lease or

1 rental of tangible personal property or digital products and on sales of services in the
 2 parish, all as defined in Chapter 2 of Subtitle II of this Title. However, the ordinance
 3 imposing the tax shall be adopted by the Caddo Parish School Board only after the
 4 question of the imposition of the tax has been submitted to the qualified electors of
 5 the parish at an election conducted in accordance with the Louisiana Election Code
 6 and the majority of those voting in the election voted in favor of the imposition of
 7 the tax. The tax shall be levied for the purposes set forth in the proposition approved
 8 at the election.

9 D. This tax shall be in addition to all other authorized sales and use taxes and
 10 shall be collected at the same time and in the same manner as set forth in Chapter
 11 2-D of Subtitle II of this Title.

12 Section 2. This Act shall become effective on July 1, 2025; if vetoed by the governor
 13 and subsequently approved by the legislature, this Act shall become effective on July 1,
 14 2025, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 13 Original

2025 Regular Session

Melerine

Abstract: Authorizes the Caddo Parish School Board to levy an additional sales and use tax.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions which additional taxes must also be approved by the voters.

Present law generally authorizes any parish or school board, subject to voter approval, to levy and collect an additional sales and use tax. Provides that the rate when combined with the rate of other taxes shall not exceed a total of 5% (excluding state sales and law enforcement district taxes).

Proposed law retains present law and additionally authorizes the Caddo Parish School Board to levy and collect an additional sales and use tax not to exceed one-half of one percent within the parish, subject to voter approval. Provides that the additional sales and use tax shall be in addition to the taxes authorized by present law.

Effective July 1, 2025.

(Adds R.S. 47:338.199)