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## DIGEST

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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)