

2025 Regular Session

HOUSE BILL NO. 61

BY REPRESENTATIVE MCMAHEN

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

1 AN ACT

2 To enact R.S. 47:338.199, relative to sales and use taxes; to authorize the levy of an
3 additional sales and use tax by the Webster Parish School Board; to require voter
4 approval of the tax; to provide for effectiveness; 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. Webster Parish School Board; authority to levy additional sales and use
11 tax

12 A. The Webster Parish School Board is hereby authorized to levy and collect
13 an additional sales and use tax not to exceed one percent within the territorial
14 jurisdiction of the parish.

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

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

12 D. This tax shall be in addition to all other taxes and shall be collected at the
13 same time and in the same manner as set forth in Chapter 2-D of Subtitle II of this
14 Title.

15 Section 2. This Act shall become effective upon signature by the governor or, if not
16 signed by the governor, upon expiration of the time for bills to become law without signature
17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
18 vetoed by the governor and subsequently approved by the legislature, this Act shall become
19 effective on the day following such approval.

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 61 Original

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McMahan

Abstract: Authorizes the Webster 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.

Proposed law authorizes the Webster Parish School Board to levy an additional sales and use tax not to exceed 1%.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.199)