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## DIGEST

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Jay Morris

HB No. 555

**Abstract:** Requires Ouachita Parish to stop levying a sales tax in a municipality if the municipality begins levying an equivalent tax.

Proposed law requires that the governing authority of Ouachita Parish cease to levy and collect a sales and use tax within a municipality if:

- (1) The proceeds of the tax levied by the parish are dedicated to providing a service but have not been dedicated to the repayment of bonds.
- (2) The governing authority of the municipality, with voter approval, begins to levy and collect a sales and use tax that is the same as the parish tax with respect to rate, purpose, and duration.

Proposed law provides that the authority of the parish to levy and collect the tax in the municipality terminates on the effective date of the municipal ordinance levying the tax.

Proposed law provides that proposed law does not authorize the governing authority of any municipality in Ouachita Parish to levy a sales and use tax.

(Adds R.S. 47:338.157.1)