
DIGEST

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St. Germain

HB No. 325

Abstract: Authorizes the governing authority of the parish of Iberville, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%.

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 authorizes any parish or school board, subject to voter approval, to levy sales and use taxes not to exceed a total of 5% (excluding state and law enforcement district taxes).

Proposed law authorizes the parish of Iberville, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the parish or any other political subdivision.

Proposed law further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

Proposed law also provides that the proceeds of the tax may be used for such purposes as are determined by the governing authority of Iberville Parish, including the funding of a portion of the avails of the tax into bonds.

(Adds R.S. 47:338.64.1)