

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 247 By Senator Nevers

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES. Authorizes certain parishes and school boards to levy an additional sales tax. (8/1/13)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds provision excluding Livingston Parish from the authorization to impose an additional sales tax.

Constitutional problem because a local bill provision cannot be added to a "general bill must prefile" bill - violates session subject matter restrictions.
2. Adds provision authorizing school boards in a parish having a population between 22,400, and 22,800, to levy and collect an additional sales and use tax not to exceed 1%. (Adds R.S. 47:338.196)
3. Bill is constitutionally defective because the added provision (R.S. 47:338.196) is not in the enacting clause of the bill.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

Proposed law authorizes the governing authority of a parish governed by a home rule charter and having a population between 115,000 and 125,000 to levy and collect an additional sales and use tax not to exceed one-half of one percent within the territorial jurisdiction of the parish. Proposed law does not apply to Livingston Parish.

Provides that the authorized tax is in addition to the taxes authorized in present law and that the tax be imposed by ordinance and be levied upon the sale at retail, the use, lease, or rental, the consumption and the storage for consumption of corporeal movable property, and on sales of services in the parish.

Requires that no tax be levied unless the ordinance imposing the tax is submitted to the qualified electors of the parish at an election to be conducted in accordance with the election laws of the state, and the majority of those voting in the election shall have voted in favor of the adoption of the ordinance.

Provides that the tax is in addition to all other taxes and shall be collected at the same time and in the same manner as provided by law.

Proposed law authorizes a school board in any school district comprised of a parish having a population between 22,400, and 22,800, according to the latest federal decennial census, to levy and collect an additional sales and use tax not to exceed one percent within the territorial jurisdiction of the parish. Provides that the sales and use tax shall be imposed by ordinance of the parish governing authority and shall be levied upon the sale at retail, the use, lease, or rental, the consumption and the storage for consumption of corporeal movable property, and on sales of services in the parish, but only after the question of the imposition of the tax has been submitted to the qualified electors of the parish at an election conducted in accordance with the Louisiana Election Code and the majority of those voting in the election voted in favor of the adoption of the ordinance.

Effective August 1, 2013.

(Adds R.S. 47:338.183.1 and 338.196)

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