

Prior law provided for the board of the Grant Parish Economic and Industrial Development District to levy and collect a sales and use tax within the boundaries of the district, upon the use, lease, rental, consumption, distribution, storage, or sale at retail of tangible personal property, and upon the sales of services within the district, not to exceed one percent.

New law retains prior law and adds an exemption for food and prescription drugs.

Effective August 1, 2013.

(Amends R.S. 33:130.166(B)(2))