

Prior law, relative to the Grant Economic Development District, provided for the board of commissioners to exercise all powers of a political subdivision necessary or convenient for the carrying out of its objects and purposes.

New law retains prior law and authorizes the board of commissioners to levy and collect a sales and use tax not exceeding two percent.

New law requires an election on the proposed tax in accordance with the La. Election Code and a majority of the qualified electors of the district voting in favor of the proposal in an election held for that purpose.

New law provides that any sales and use tax authorized to be levied and collected by the district exempt food and prescription drugs and other nonessential items.

Effective upon signature of the governor (June 5, 2013).

(Adds R.S. 33:130.153(10))