

Regular Session, 2014

SENATE BILL NO. 235

BY SENATOR ALLAIN

TAX/LOCAL. Requires written or emailed notice of a meeting concerning tax measures to be provided to certain officials and excludes certain meetings of political subdivisions concerning tax measures from certain notice requirements. (1/1/15)

1 AN ACT

2 To amend and reenact R.S. 42:19.1(A)(1), relative to the procedure of meetings of political
3 subdivisions; to require the delivery of certain notices concerning meetings related
4 to tax measures to certain officials and to certain state senators and representatives;
5 to exclude certain meetings of political subdivisions from certain notice
6 requirements; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 42:19.1(A)(1) is hereby amended and reenacted to read as follows:

9 §19.1. Procedure for the levy, increase, renewal, or continuation of a tax or for
10 calling an election for such purposes by political subdivisions

11 A.(1)(a) **Except as provided for in Subparagraph (b) of this Paragraph,**

12 in addition to any other requirements provided for in R.S. 42:19 or other provisions
13 of law, public notice of the date, time, and place of any meeting at which a political
14 subdivision as defined in Article VI, Section 44(2) of the Constitution of Louisiana
15 intends to levy **a new ad valorem property tax or sales and use tax, or** increase;
16 **or** renew, ~~or continue~~ any **existing** ad valorem property tax or sales and use tax, or
17 authorize the calling of an election for submittal of such question to the voters of the

1 political subdivision shall be ~~both~~ published in the official journal of the political
 2 subdivision no more than sixty days nor less than thirty days before such public
 3 meeting ~~and~~; shall be announced to the public during the course of a public meeting
 4 of such political subdivision no more than sixty days nor less than thirty days before
 5 such public meeting; **and notice of such meeting shall be written and hand**
 6 **delivered or transmitted by email to each voting member of any governing**
 7 **authority of a political subdivision that is required to approve such a measure**
 8 **previously adopted by another governing authority and to each state senator**
 9 **and representative in whose district all or a portion of the political subdivision**
 10 **is located, no more than sixty days nor less than thirty days before such public**
 11 **meeting. Email delivery shall be made to the official email address of such**
 12 **voting members or legislators and to any other address provided in writing to**
 13 **the political subdivision by such a voting member or legislator.**

14 **(b) If at a meeting held in accordance with Subparagraph (a) of this**
 15 **Paragraph a political subdivision adopts such a measure, the provisions of this**
 16 **Section shall not apply to a subsequent meeting of such political subdivision if**
 17 **the only action taken at the subsequent meeting is one which results in a change**
 18 **to the previously adopted measure that reduces the rate or term of the tax in the**
 19 **measure and thereby reduces the total amount of tax that would be collected**
 20 **under the measure, or substantially reduces the cost to the political subdivision**
 21 **of any bond or debt obligation to be incurred by the political subdivision.**

22 * * *

23 Section 2. This Act shall become effective on January 1, 2015.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law requires public notice of the date, time, and place of any meeting at which a political subdivision intends to levy, increase, renew, or continue any property tax or sales and use tax or authorize the calling of an election for submittal of such question to the voters of the political subdivision (1) to be published in the official journal of the political subdivision no more than 60 days nor less than 30 days before the public meeting, and (2) to be announced to the public during the course of a public meeting no more than 60 days

nor less than 30 days before such public meeting.

Proposed law deletes the public notice requirement in present law for a meeting in which a political subdivision intends to adopt a measure that "continues" a tax, and limits the notice requirements to levies of new taxes and increases or renewals of existing taxes.

Proposed law provides that, if at a meeting held in accordance with the notice requirements above, a political subdivision adopts such a tax measure, the notice requirements above do not apply to a subsequent meeting of the political subdivision if the only action taken at the subsequent meeting is one that results in a change to the previously adopted measure that reduces the rate or term of the tax in the measure and thereby reduces the total amount of tax that would be collected under the measure, or otherwise substantially reduces the cost to the political subdivision of any bond or debt obligation to be incurred by the political subdivision.

Proposed law adds to the above a requirement that notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of any governing authority of a political subdivision that is required to approve such a measure previously adopted by another governing authority and to each state senator and representative in whose district all or a portion of the political subdivision is located, no more than 60 days nor less than 30 days before such public meeting. Email delivery is required to be made to the official email address of such voting members or legislators and to any other address provided in writing to the political subdivision by such a voting member or legislator.

Effective January 1, 2015.

(Amends R.S. 42:19.1(A)(1))