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

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## 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))