Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions, which additional taxes must also be approved by the voters.

Existing law (R.S. 47:338.1) authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2-1/2%. Excludes municipalities in the parishes of Catahoula, LaSalle, Caldwell, Franklin, and Tensas from authority to levy 1% of such 2-1/2%.

Existing law (R.S. 47:338.54) authorizes any parish or school board, subject to voter approval, to levy an additional sales and use tax not to exceed a total of 5% when combined with the rate of all other sales and use taxes (excluding state and law enforcement district taxes).

Existing law authorizes the governing authority of the city of Shreveport, subject to voter approval, to levy an additional sales and use tax not to exceed .25%. Provides that the tax is in addition to all other authorized taxes and is not subject to the rate limitations established by existing constitution or existing law. Further provides that the authority granted in existing law shall not limit prior taxing authority granted to the city or any other political subdivision. Requires that the proceeds of the tax be used for salaries, benefits, equipment, and personnel for the fire and police departments of the city of Shreveport.

Prior law provided that the governing authority of the city of Shreveport was authorized to levy an additional tax for an initial term not to exceed four years. Prior law provided for renewal of the tax for a term of six years and then for five-year terms after the expiration of the six-year term. New law removes prior law and instead provides for renewal of the tax at the election scheduled to be held in the city of Shreveport on Nov. 8, 2016.

Prior law authorized the governing authority of the city of Shreveport to call the election and submit a proposition to the voters for the levy of the additional sales and use tax for each of the terms only after it had adopted a plan(s) specifying the purposes for which the tax would be used. Required that all plans include an estimate of the annual and aggregate cost of the salaries, benefits, equipment, and personnel to be funded by the additional tax and an estimate of the rate of the sales and use tax necessary to be levied in each year to fund the estimated cost of salaries, benefits, equipment, and personnel. Provided that if the imposition or renewal of the tax was not approved by a majority of electors at any election provided for in prior law, then the provisions of prior law would be null and void and the tax could not be levied or collected. New law removes prior law.

New law provides that provisions of new law shall have no effect on the additional sales and use tax being imposed within the city of Shreveport on August 1, 2014, that was approved by the voters in the city at an election held on Dec. 8, 2012. Requires that the governing authority of the city continue to impose the additional sales and use tax as provided by law until it expires as provided in the proposition. Authorizes the governing authority of the city to then impose a tax as provided in new law if the imposition of the tax has been approved by the city's voters as provided in new law.

Effective Aug. 1, 2014.

(Amends R.S. 47:338.16)