

**ACT No. 339**

2015 Regular Session

HOUSE BILL NO. 503

BY REPRESENTATIVE PYLANT

1 AN ACT

2 To enact R.S. 47:338.24.2, relative to municipal sales and use tax; to authorize the town of  
3 Jonesville to levy a sales and use tax, subject to voter approval; to provide  
4 limitations; and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.24.2 is hereby enacted to read as follows:

10 §338.24.2. Town of Jonesville; sales and use tax; authorization

11 A. Notwithstanding any other provision of law to the contrary except  
12 Subsection F of this Section, the governing authority of the town of Jonesville may  
13 levy and collect a sales and use tax not in excess of one percent within the corporate  
14 limits of the town.

15 B. Pursuant to Section 29(B) of Article VI of the Constitution of Louisiana,  
16 the tax authorized by this Section shall not be subject to the combined rate limitation  
17 established in Section 29(A) of Article VI of the Constitution of Louisiana nor to the  
18 rate limitation established by R.S. 47:338.54. The authority granted in this Section  
19 shall not limit any prior taxing authority granted to any other political subdivision  
20 by any other provision of law including any authority granted to any other political  
21 subdivision to exceed the cited rate limitations.

22 C. Such sales and use tax shall be imposed by ordinance of the governing  
23 authority of the town and shall be levied upon the sale at retail, the use, lease, or  
24 rental, the consumption, and the storage for use or consumption of tangible personal

1           property and on sales of services, all as defined in Chapter 2 of this Subtitle, within  
 2           the corporate limits of the town of Jonesville. However, the ordinance imposing the  
 3           tax shall be adopted only after the proposed tax is approved by a majority of the  
 4           qualified electors voting on the proposition at an election held for that purpose and  
 5           conducted in accordance with the Louisiana Election Code. The tax shall be  
 6           imposed for not more than nine years.

7           D. The sales and use tax authorized by this Section shall be collected at the  
 8           same time and in the same manner as set forth in Chapter 2 of this Subtitle.

9           E. The purpose of such tax shall be to provide funds for the hardsurfacing,  
 10          rehabilitation, and resurfacing of the streets located within the corporate limits of the  
 11          town of Jonesville. The proposition or propositions shall state the purposes for  
 12          which the tax is to be dedicated and the proceeds from the tax shall be expended only  
 13          in accordance with the proposition or propositions approved by the electors at the  
 14          election authorizing such tax.

15          F. The governing authority of the town of Jonesville shall not levy both a  
 16          sales and use tax as authorized in R.S. 47:338.1(A)(1)(a) and a tax as authorized in  
 17          this Section.

18          Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
 19          and subsequently approved by the legislature, this Act shall become effective on July 1,  
 20          2015, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_