

2017 Regular Session

HOUSE BILL NO. 57

BY REPRESENTATIVE PRICE

DISTRICTS/RECREATION: Authorizes West Ascension Recreation Facilities District No. 1 to levy a sales tax

1 AN ACT

2 To enact R.S. 33:4566.2, relative to Ascension Parish; to provide relative to West Ascension
3 Recreation Facilities District No. 1; to authorize the governing authority of the
4 district, subject to voter approval, to levy and collect a sales and use tax; to provide
5 for the use of tax proceeds; to provide for effectiveness; and to provide for related
6 matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:4566.2 is hereby enacted to read as follows:

12 §4566.2. West Ascension Recreation Facilities District No. 1; sales tax authorized

13 A. If the rate of the sales and use tax levied by the West Ascension Parish
14 Hospital Service District is reduced to one-quarter percent or less, the governing
15 authority of the West Ascension Recreation Facilities District No. 1, referred to in
16 this Section as "the district", may levy and collect a sales and use tax not to exceed
17 one-quarter percent within the boundaries of the district. If the rate of the sales and
18 use tax levied by the hospital service district is increased above one-quarter percent
19 after a tax authorized by this Subsection is approved by the voters, the recreation
20 district shall continue to collect the tax in accordance with the proposition approved

1 by the voters but shall not call an election to renew the tax at any time that the rate
2 of the tax levied by the hospital service district is above one-quarter percent.

3 B. The tax authorized by this Section shall be in addition to all other taxes
4 which the governing authority of the district is authorized to levy. The authority
5 granted in this Section shall not limit any prior taxing authority granted to Ascension
6 Parish or any other political subdivision within the parish by any other provision of
7 law.

8 C. The sales and use tax shall be imposed by ordinance of the governing
9 authority of the district and shall be levied upon the sale at retail, the use, lease, or
10 rental, the consumption, and the storage for use or consumption of tangible personal
11 property, and on sales of services in the district, all as defined in Chapter 2 of
12 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; however, the
13 ordinance imposing the tax shall be adopted by the governing authority of the district
14 only after the question of the imposition of the tax has been submitted to the
15 qualified electors of the district at an election conducted in accordance with the
16 election laws of the state and a majority of those voting on the proposition have
17 voted in favor of the imposition of the tax.

18 D. The sales and use tax authorized pursuant to this Section shall be
19 collected at the same time and in the same manner as set forth in Chapter 2 of
20 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

21 E. After the reasonable and necessary expenses of collecting and
22 administering the tax have been paid, the proceeds of the tax shall be used as
23 follows:

24 (1) Eighty percent of the proceeds of the tax shall be used to pay bonded
25 indebtedness and the cost of the new construction and necessary maintenance of and
26 improvements to recreational buildings, equipment, and other recreation facilities.

27 (2) Twenty percent of the proceeds shall be used to pay the cost of operation
28 and maintenance of such buildings, equipment, and recreation facilities within the
29 district, including compensation of employees.

1 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
 2 and subsequently approved by the legislature, this Act shall become effective on July 1,
 3 2017, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 57 Reengrossed

2017 Regular Session

Price

Abstract: Authorizes the West Ascension Recreation Facilities District No. 1 to levy and collect a sales and use tax not to exceed 1/4%, subject to voter approval. Provides for the use of the tax proceeds.

Present law authorizes parishes to create recreation districts as political subdivisions with certain powers, rights, and duties as are necessary for carrying out the objects or purposes for which such districts are created.

Proposed law authorizes the governing authority of the West Ascension Recreation Facilities District No. 1, subject to voter approval, to levy a sales and use tax not to exceed 1/4%; however, such authority is subject to the reduction of the tax levied by the West Ascension Parish Hospital Service District.

Proposed law provides that the tax shall be in addition to all other authorized taxes. Provides further that the authority granted in proposed law shall not limit prior taxing authority granted to Ascension Parish or any other political subdivision within the parish.

Proposed law provides that the tax shall be collected at the same time and in the same manner as set forth for the collection of sales and use taxes in present law.

Proposed law requires that after reasonable and necessary expenses of collecting and administering the tax have been paid, the proceeds of the tax shall be used as follows:

- (1) 80% towards bonded indebtedness, construction, improvements and necessary maintenance of recreational buildings, equipment, and other recreation facilities.
- (2) 20% towards operation and maintenance of recreational buildings, equipment, and other recreation facilities.

Effective on July 1, 2017.

(Adds R.S. 33:4566.2)