HLS 18RS-178 ORIGINAL

2018 Regular Session

HOUSE BILL NO. 686

BY REPRESENTATIVE STEVE CARTER

TAX/SALES-USE, LOCAL: Authorizes local taxing authorities to impose additional sales and use taxes pursuant to Article VI, Section 30(B) of the Louisiana Constitution

1	AN ACT
2	To amend and reenact R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B),
3	338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B),
4	338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B),
5	338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B),
6	338.122(B), 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B),
7	338.132(B), 338.133(B), 338.134(B), 338.135(B), 338.136(A), 338.137(B),
8	338.138(B), 338.138.1(B), 338.140(B), 338.142(B), 338.172(B)(2), 338.181(B),
9	338.190(B), 338.193(A), and 338.197(B), relative to sales and use taxes levied by
10	municipalities, parishes, and school boards; to authorize such entities to levy such
11	taxes at rates they deem appropriate; and to provide for related matters.
11 12	taxes at rates they deem appropriate; and to provide for related matters. Be it enacted by the Legislature of Louisiana:
12	Be it enacted by the Legislature of Louisiana:
12 13	Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B),
12 13 14	Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B),
12 13 14 15	Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B), 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B),
12 13 14 15 16	Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B), 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B), 338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B), 338.122(B),
12 13 14 15 16 17	Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B), 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B), 338.62(A)(1), 338.63(B), 338.64(B), 338.64.1(B), 338.114(B), 338.118(B), 338.122(B), 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B), 338.132(B), 338.133(B),

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	§338.1. Tax authorized; rate; sales tax districts; certain municipalities
2	A.(1) Any incorporated municipality of the state is hereby authorized to levy
3	and collect a sales and use tax not in excess of two and one-half percent as
4	hereinafter set forth: taxes at rates it deems appropriate except as provided by any
5	local law applicable to the municipality.
6	(a) One and one-half percent as authorized by Act No. 722 of the 1974
7	Regular Session of the Louisiana Legislature; and
8	(b) Except in those municipalities in the parishes of Catahoula, LaSalle,
9	Caldwell, Franklin, and Tensas, an additional one percent sales and use tax,
10	authorized by Article VI, Section 29(B) of the Constitution of Louisiana, which one
11	percent sales and use tax shall be in addition to all other sales and use taxes which
12	any incorporated municipality is authorized to levy as of September 11, 1981.
13	(2) However, the ordinance imposing the tax shall be adopted by the
14	governing authority of the incorporated municipality only after the question of the
15	imposition of the tax has been submitted to the qualified electors of the incorporated
16	municipality at an election conducted in accordance with the general election laws
17	of the state of Louisiana, and a majority of those voting in the election shall have
18	voted in favor of the proposition to impose such additional sales and use tax.
19	(3) In accordance with the provisions of Section 29(B) of Article VI of the
20	Constitution of Louisiana, any additional sales and use tax levied by a municipality
21	may exceed the limitation found in Section 29(A) of Article VI of the Constitution
22	of Louisiana.
23	* * *
24	§338.12. City of Monroe; authority to levy additional sales and use taxes
25	* * *
26	В.
27	* * *
28	(2) The tax authorized by this Subsection shall be in addition to all other
29	taxes which the city is authorized to levy and, pursuant to Section 29(B) of Article

28

1	VI of the Constitution of Louisiana, shall not be subject to the combined rate
2	limitation established in Section 29(A) of such Article nor to the rate limitations
3	established by R.S. 47:338.1 and 338.54. The authority granted in this Subsection
4	shall not limit any prior taxing authority granted to the city or any other political
5	subdivision by any other provision of law including any authority granted to any
6	other political subdivision to exceed the cited rate limitations.
7	* * *
8	§338.16. City of Shreveport; authority to levy additional sales and use tax
9	* * *
10	B. The tax authorized by this Section shall be in addition to all other taxes
11	which the city is authorized to levy and, pursuant to Article VI, Section 29(B) of the
12	Constitution of Louisiana, shall not be subject to the combined rate limitation
13	established in Article VI, Section 29(A) of the Constitution of Louisiana, nor to the
14	rate limitations established by R.S. 47:338.1 or 338.54, nor to any rate limitation
15	established in any other authority. The authority granted in this Section shall not
16	limit any prior taxing authority granted to the city or any other political subdivision
17	by any other provision of law, including any authority granted to any other political
18	subdivision to exceed the rate limitations cited in this Subsection.
19	* * *
20	§338.17. Municipalities in Tensas Parish; authority to levy additional sales and use
21	tax
22	* * *
23	B. The tax authorized by this Section shall be in addition to all other taxes
24	which the respective municipality is authorized to levy and, pursuant to Section
25	29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the
26	combined rate limitation established in Section 29(A) of such Article nor to the rate

limitations established by R.S. 47:338.1 and 338.54. The authority granted in this

Section shall not limit any prior taxing authority granted to the municipality or any

1	other political subdivision by any other provision of law including any authority
2	granted to any other political subdivision to exceed the cited rate limitations.
3	* * *
4	§338.18. City of Bogalusa; authority to levy additional sales and use tax
5	* * *
6	B. The tax authorized by this Section shall be in addition to all other taxes
7	which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
8	the Constitution of Louisiana, shall not be subject to the combined rate limitation
9	established in Section 29(A) of such Article nor to the rate limitations established by
10	R.S. 47:338.1 and 338.54. The authority granted in this Section shall not limit any
11	prior taxing authority granted to the city or any other political subdivision by any
12	other provision of law including any authority granted to any other political
13	subdivision to exceed the cited rate limitations.
14	* * *
15	§338.19. City of Bastrop; authority to levy additional sales and use tax
16	* * *
17	B. The tax authorized by this Section shall be in addition to all other taxes
18	which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
19	the Constitution of Louisiana, shall not be subject to the combined rate limitation
20	established in Section 29(A) of such Article nor to the rate limitations established by
21	R.S. 47:338.1 and 338.54. The authority granted in this Section shall not limit any
22	prior taxing authority granted to the city or any other political subdivision by any
23	other provision of law including any authority granted to any other political
24	subdivision to exceed the cited rate limitations.
25	* * *
26	§338.20. Town of Springfield; authority to levy additional sales and use tax
27	* * *
28	B. The tax authorized by this Section shall be in addition to all other taxes
29	which the town is authorized to levy and, pursuant to Section 29(B) of Article VI of

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29

1	the Constitution of Louisiana, shall not be subject to the combined rate limitation
2	established in Section 29(A) of such Article nor to the rate limitations established by
3	R.S. 47:338.1 and 338.54. The authority granted in this Section shall not limit any
4	prior taxing authority granted to the town or any other political subdivision by any
5	other provision of law including any authority granted to any other political
6	subdivision to exceed the cited rate limitations.
7	* * *
8	§338.21. Town of Lake Providence; authority to levy additional sales and use tax
9	* * *
10	B. The tax authorized by this Section shall be in addition to all other taxes
11	which the governing authority of the town is authorized to levy and, pursuant to
12	Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
13	the combined rate limitation established in Section 29(A) of such Article nor to the
14	rate limitations established by R.S. 47:338.1 and 338.54. The authority granted in
15	this Section shall not limit any prior taxing authority granted to the town or any other
16	political subdivision by any other provision of law including any authority granted
17	to any other political subdivision to exceed the cited rate limitations.
18	* * *
19	§338.22. Village of Baskin; authority to levy additional sales and use tax
20	* * *
21	B. The tax authorized by this Section shall be in addition to all other taxes
22	which the village is authorized to levy and, pursuant to Section 29(B) of Article VI
23	of the Constitution of Louisiana, shall not be subject to the combined rate limitation
24	established in Section 29(A) of such Article nor to the rate limitations established by
25	R.S. 47:338.1 and 338.54. The authority granted in this Section shall not limit any
26	prior taxing authority granted to the village or any other political subdivision by any

subdivision to exceed the cited rate limitations.

other provision of law including any authority granted to any other political

1	§338.23. City of Monroe; authority to levy additional sales and use tax
2	* * *
3	B. The tax authorized by this Section shall be in addition to all other taxes
4	which the city is authorized to levy and, pursuant to Article VI, Section 29(B) of the
5	Constitution of Louisiana, shall not be subject to the combined rate limitation
6	established in Article VI, Section 29(A) of the Constitution of Louisiana, nor to the
7	rate limitations established by R.S. 47:338.1 or 338.54, nor to any rate limitation
8	established in any other authority. The authority granted in this Section shall not
9	limit any prior taxing authority granted to the city or any other political subdivision
10	by any other provision of law, including any authority granted to any other political
11	subdivision to exceed the rate limitations cited in this Subsection.
12	* * *
13	§338.24. City of Winnsboro; authority to levy additional sales and use tax
14	* * *
15	B. The tax authorized by this Section shall be in addition to all other taxes
16	which the city is authorized to levy and, pursuant to Section 29(B) of Article VI of
17	the Constitution of Louisiana, shall not be subject to the combined rate limitation
18	established in Section 29(A) of such Article nor to the rate limitations established by
19	R.S. 47:338.1 and 338.54. The authority granted in this Section shall not limit any
20	prior taxing authority granted to the city or any other political subdivision by any
21	other provision of law including any authority granted to any other political
22	subdivision to exceed the cited rate limitations.
23	* * *
24	§338.24.1. Town of Homer; authority to levy additional sales and use tax
25	* * *
26	B. The tax authorized by this Section shall be in addition to all other taxes
27	which Homer is authorized to levy and, pursuant to Section 29(B) of Article VI of
28	the Constitution of Louisiana, shall not be subject to the combined rate limitation
29	established in Section 29(A) of Article VI of the Constitution of Louisiana nor to the

1	rate limitations established by R.S. 47:338.1 and 338.54. The authority granted in
2	this Section shall not limit any prior taxing authority granted to Homer or any other
3	political subdivision by any other provision of law, including any authority granted
4	to any other political subdivision to exceed the cited rate limitations.
5	* * *
6	§338.24.2. Town of Jonesville; sales and use tax; authorization
7	* * *
8	B. Pursuant to Section 29(B) of Article VI of the Constitution of Louisiana,
9	the tax authorized by this Section shall not be subject to the combined rate limitation
10	established in Section 29(A) of Article VI of the Constitution of Louisiana nor to the
11	rate limitation established by R.S. 47:338.54. The authority granted in this Section
12	shall not limit any prior taxing authority granted to any other political subdivision
13	by any other provision of law including any authority granted to any other political
14	subdivision to exceed the cited rate limitations.
15	* * *
16	§338.24.3. City of Carencro; authority to levy additional sales and use tax
17	* * *
18	B. The tax authorized by this Section shall be in addition to all other taxes
19	which the city of Carencro is authorized to levy and, pursuant to Section 29(B) of
20	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
21	limitation established in Section 29(A) of Article VI of the Constitution of Louisiana
22	nor to the rate limitations established by R.S. 47:338.1 and 338.54, nor shall it be
23	included in the rate limitation of any other political subdivision. The authority
24	granted in this Section shall not limit any prior taxing authority granted to the city
25	of Carencro or any other political subdivision by any other provision of law,
26	including any authority granted to any other political subdivision to exceed any
27	constitutional or statutory rate limitations.
28	* * *
29	§338.24.4. Town of Duson; authority to levy additional sales and use tax

1 * * *

B. The tax authorized by this Section shall be in addition to all other taxes which the town of Duson is authorized to levy and, pursuant to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the combined rate limitation established in Section 29(A) of Article VI of the Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1 and 338.54, nor shall it be included in the rate limitation of any other political subdivision. The authority granted in this Section shall not limit any prior taxing authority granted to the town of Duson or any other political subdivision by any other provision of law, including any authority granted to any other political subdivision to exceed any constitutional or statutory rate limitations.

* * *

§338.54. Additional sales and use tax authorized

A.(1) In addition to any other authority granted by a home rule charter or otherwise, the governing authority of any parish or school board may levy and collect an additional tax taxes, at rates it deems appropriate, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services as defined by law if approved by a majority of electors voting therein in an election held for that purpose.

(2) The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes and law enforcement district sales and use taxes levied and collected within any parish or municipality, shall not exceed five percent. Any parish or school board levying or presently authorized to levy an additional sales and use tax which exceeds the five percent level described above shall not be authorized by this Section to levy an additional sales and use tax which equals or exceeds the five percent level described above.

B. In accordance with the provisions of Section 29(B) of Article VI of the Constitution of Louisiana, the additional sales and use tax may exceed the limitation

1	found in Section 29(A) of Article VI of the Constitution of Louisiana by the amount
2	authorized herein.
3	* * *
4	§338.60. Authorization to levy and collect additional sales and use tax in Tensas
5	Parish
6	* * *
7	B. The tax authorized by this Section shall be in addition to all other taxes
8	which the governing authority of Tensas Parish is authorized to levy and, pursuant
9	to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject
10	to the combined rate limitation established in Section 29(A) of such Article nor to
11	the combined rate limitation established by R.S. 47:338.54. The authority granted
12	in this Section shall not limit any prior taxing authority granted to the parish or any
13	other political subdivision by any other provision of law including any authority
14	granted to any other political subdivision to exceed the cited rate limitations.
15	* * *
16	§338.61. Authorization to levy and collect additional sales and use tax in Tensas
17	Parish
18	* * *
19	B. The tax authorized by this Section shall be in addition to all other taxes
20	which the governing authority of Tensas Parish is authorized to levy and, pursuant
21	to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject
22	to the combined rate limitation established in Section 29(A) of such Article nor to
23	the combined rate limitation established by R.S. 47:338.54. The authority granted
24	in this Section shall not limit any prior taxing authority granted to the parish or any
25	other political subdivision by any other provision of law including any authority
26	granted to any other political subdivision to exceed the cited rate limitations.
27	* * *
28	§338.62. Authorization to levy and collect additional sales and use tax; Livingston
29	Parish

1	A.(1) Notwithstanding any other provision of law to the contrary, the
2	governing authority of the parish of Livingston may levy and collect an additional
3	one-half of one percent sales and use tax within the parish under the provisions of
4	Article VI, Section 29(B) of the Constitution of Louisiana, which additional sales
5	and use tax shall not be subject to the combined rate limitations established by
6	Article VI, Section 29(A) of the Constitution of Louisiana, nor any other provision
7	of law to the contrary, including the combined rate limitation established by R.S.
8	47:338.54 .
9	* * *
10	§338.63. Authorization to levy and collect additional sales and use tax in Richland
11	Parish
12	* * *
13	B. The tax authorized by this Section shall be in addition to all other taxes
14	which the governing authority of Richland Parish is authorized to levy and, pursuant
15	to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject
16	to the combined rate limitation established in Section 29(A) of such Article nor to
17	the combined rate limitation established by R.S. 47:338.54. The authority granted
18	in this Section shall not limit any prior taxing authority granted to the parish or any
19	other political subdivision by any other provision of law including any authority
20	granted to any other political subdivision to exceed the cited rate limitations.
21	* * *
22	§338.64. Authorization to levy and collect additional sales and use tax in St. Helena
23	Parish
24	* * *
25	B. The tax authorized by this Section shall be in addition to all other taxes
26	which the governing authority of the parish is authorized to levy and, pursuant to
27	Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
28	the combined rate limitation established in Section 29(A) of such Article nor to the

rate limitations established by R.S. 47:338.54. The authority granted in this Section

1	shall not limit any prior taxing authority granted to the parish or any other political
2	subdivision by any other provision of law including any authority granted to any
3	other political subdivision to exceed the cited rate limitations.
4	* * *
5	§338.64.1. Authorization to levy and collect additional sales and use tax in Iberville
6	Parish
7	* * *
8	B. The tax authorized by this Section shall be in addition to all other taxes
9	that the governing authority of the parish is authorized to levy, and, pursuant to
10	Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
11	the combined rate limitation established in Section 29(A) of Article VI of the
12	Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.54.
13	The authority granted in this Section shall not limit any prior taxing authority granted
14	to the parish or any other political subdivision by any other provision of law,
15	including any authority granted to any other political subdivision to exceed the cited
16	rate limitations.
17	* * *
18	§338.114. Certain parish school boards; authority to levy additional sales and use
19	tax
20	* * *
21	B. In accordance with the provisions of Article VI, Section 29(B) of the
22	Constitution of Louisiana, the additional sales and use tax provided in this Section
23	shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
24	the Constitution of Louisiana and shall be in addition to the limit set by R.S.
25	47:338.54 .
26	* * *
27	§338.118. Certain parish school boards, authority to levy additional sales and use
28	tax
29	* * *

1	B. In accordance with the provisions of Article VI, Section 29(B) of the
2	Constitution of Louisiana, the additional sales and use tax provided in this Section
3	shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
4	the Constitution of Louisiana and shall be in addition to the limit set by R.S.
5	47:338.54 .
6	* * *
7	§338.122. Ouachita Parish School Board; authority to levy additional sales and use
8	tax
9	* * *
10	B. In accordance with the provisions of Article VI, Paragraph 29(B) of the
11	Constitution of Louisiana, the additional sales and use tax provided in this Section
12	shall be authorized to exceed the limitation set forth in Article VI, Paragraph 29(A)
13	of the Constitution of Louisiana and shall be in addition to the limit set by R.S.
14	47:338.54 .
15	* * *
16	§338.126. St. Bernard Parish School Board; authority to levy additional sales and
17	use tax
18	* * *
19	B. In accordance with the provisions of Article VI, Section 29(B) of the
20	Constitution of Louisiana, the additional sales and use tax provided in this Section
21	shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
22	the Constitution of Louisiana and shall be in addition to the limit set by R.S.
23	47:338.54 .
24	* * *
25	§338.128. Authority to levy additional sales and use tax; creation of special
26	districts; Rapides Parish School Board
27	* * *
28	B. In accordance with the provisions of Article VI, Section 29(B) of the
29	Constitution of Louisiana, the additional sales and use tax provided in this Section

1	shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
2	the Constitution of Louisiana and shall be in addition to any other limitation;
3	including but not limited to the limit set by R.S. 47:338.54.
4	* * *
5	§338.129. Ouachita Parish School Board; authority to levy additional sales and use
6	tax
7	* * *
8	B. In accordance with the provisions of Article VI, Section 29(B) of the
9	Constitution of Louisiana, the additional sales and use tax provided in this Section
10	shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
11	Constitution of Louisiana and shall be in addition to the limit set by R.S. 47:338.54.
12	The authority granted in this Section shall not limit in any respect any prior taxing
13	authority granted by any other provision of law.
14	* * *
15	§338.130. Calcasieu Parish School Board; authority to levy additional sales and use
16	tax
17	* * *
18	B. In accordance with the provisions of Article VI, Section 29(B) of the
19	Constitution of Louisiana, the additional sales and use tax authorized in this Section
20	shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
21	Constitution of Louisiana and shall be in addition to the limit set by R.S. 47:338.54.
22	The authority granted in this Section shall not limit in any respect any prior taxing
23	authority granted by any other provision of law.
24	* * *
25	§338.131. Beauregard Parish School Board; authority to levy additional sales and
26	use tax
27	* * *
28	B. In accordance with the provisions of Article VI, Section 29(B) of the
29	Constitution of Louisiana, the additional sales and use tax provided in this Section

1	shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
2	Constitution of Louisiana and shall be in addition to the limit set by R.S. 47:338.54.
3	The authority granted in this Section shall not limit in any respect any prior taxing
4	authority granted by any other provision of law.
5	* * *
6	§338.132. East Carroll Parish School Board; authority to levy additional sales and
7	use tax
8	* * *
9	B. In accordance with the provisions of Article VI, Section 29(B) of the
10	Constitution of Louisiana, the additional sales and use tax provided in this Section
11	shall be authorized to exceed the limit set forth in Article VI, Section 29(A) of the
12	Constitution of Louisiana and shall be in addition to the limit set by R.S. 47:338.54.
13	The authority granted herein shall not limit in any respect any prior taxing authority
14	granted by any other provision of law.
15	* * *
16	§338.133. Tensas Parish School Board; authority to levy and collect additional sales
17	and use tax
18	* * *
19	B. The tax authorized by this Section shall be in addition to all other taxes
20	which such a school board is authorized to levy and, pursuant to Section 29(B) of
21	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
22	limitation established in Section 29(A) of such Article nor to the combined rate
23	limitation established by R.S. 47:338.54. The authority granted in this Section shall
24	not limit any prior taxing authority granted to the school board or to any other
25	political subdivision by any other provision of law.
26	* * *
27	§338.134. Vermilion Parish School Board; authority to levy and collect additional
28	sales and use tax
29	* * *

1	B. The tax authorized by this Section shall be in addition to all other taxes
2	which the Vermilion Parish School Board is authorized to levy and, pursuant to
3	Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
4	the combined rate limitation established in Section 29(A) of such Article nor to the
5	combined rate limitation established by R.S. 47:338.54. The authority granted in this
6	Section shall not limit any prior taxing authority granted to the school board or to
7	any other political subdivision by any other provision of law.
8	* * *
9	§338.135. Madison Parish School Board; authority to levy and collect additional
10	sales and use tax
11	* * *
12	B. The tax authorized by this Section shall be in addition to all other taxes
13	which such a school board is authorized to levy and, pursuant to Section 29(B) of
14	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
15	limitation established in Section 29(A) of such Article nor to the combined rate
16	limitation established by R.S. 47:338.54. The authority granted in this Section shall
17	not limit any prior taxing authority granted to the school board or to any other
18	political subdivision by any other provision of law.
19	* * *
20	§338.136. Authorization to levy and collect additional sales and use tax; parishes of
21	Lincoln, St. John the Baptist, and Washington
22	A. Notwithstanding any other provision of law to the contrary, the governing
23	authorities of the parishes of Lincoln, St. John the Baptist, and Washington, may
24	levy and collect an additional one percent sales and use tax within their respective
25	parishes under the provisions of Article VI, Section 29(B) of the Constitution of
26	Louisiana, which additional sales and use tax shall not be subject to the combined
27	rate limitations established by Article VI, Section 29(A) of the Constitution of
28	Louisiana, nor the combined rate limitation established by R.S. 47:338.54.
29	* * *

1	§338.137. West Carroll Parish School Board; authority to levy and collect additional
2	sales and use tax
3	* * *
4	B. The tax authorized by this Section shall be in addition to all other taxes
5	which the West Carroll Parish School Board is authorized to levy and, pursuant to
6	Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to
7	the combined rate limitation established in Section 29(A) of such Article nor to the
8	combined rate limitation established by R.S. 47:338.54. The authority granted in this
9	Section shall not limit any prior taxing authority granted to the school board or to
10	any other political subdivision by any other provision of law.
11	* * *
12	§338.138. Additional sales and use tax authorized for Monroe City School Board
13	* * *
14	B. In accordance with the provisions of Article VI, Section 29(B) of the
15	Constitution of Louisiana, the additional sales and use tax provided in this Section
16	shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of
17	the Constitution of Louisiana and shall be in addition to the limit set by R.S.
18	47:338.54 or any other statute. The authority granted herein shall not limit in any
19	respect any prior taxing authority granted by any other provisions of law.
20	* * *
21	§338.138.1. Lafourche Parish School Board; authority to levy and collect additional
22	sales and use tax
23	* * *
24	B. The tax authorized by this Section shall be in addition to all other taxes
25	which such a school board is authorized to levy and, pursuant to Section 29(B) of
26	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
27	limitation established in Section 29(A) of such Article nor to the combined rate
28	limitation established by R.S. 47:338.54. The authority granted in this Section shall

1	not limit any prior taxing authority granted to the school board or to any other
2	political subdivision by any other provision of law.
3	* * *
4	§338.140. Union Parish School Board; authority to levy additional sales and use tax; use of
5	proceeds
6	* * *
7	B. The tax authorized by this Section shall be in addition to all other taxes
8	which the school board is authorized to levy and, pursuant to Section 29(B) of
9	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
10	limitation established in Section 29(A) of such Article nor to the rate limitations
11	established by R.S. 47:338.54. The authority granted in this Section shall not limit
12	any prior taxing authority granted to the school board or any other political
13	subdivision by any other provision of law including any authority granted to any
14	other political subdivision to exceed the cited rate limitations.
15	* * *
16	§338.142. Central Community School Board; authority to levy additional sales and
17	use tax; use of proceeds
18	* * *
19	B. The tax authorized by this Section shall be in addition to all other taxes
20	which the school board is authorized to levy and, pursuant to Section 29(B) of
21	Article VI of the Constitution of Louisiana, shall not be subject to the combined rate
22	limitation established in Section 29(A) of such Article nor to the rate limitations
23	established by R.S. 47:338.54. The authority granted in this Section shall not limit
24	any prior taxing authority granted to the school board or any other political
25	subdivision by any other provision of law including any authority granted to any
26	other political subdivision to exceed the cited rate limitations.
27	* * *
28	§338.172. Natchitoches Parish sales taxes authorized
29	* * *

1	В.
2	* * *
3	(2) The tax authorized by this Subsection shall be in addition to the tax
4	authorized by Subsection A of this Section and all other taxes which the
5	Natchitoches Parish governing authority is authorized to levy and, pursuant to Article
6	VI, Section 29(B) of the Constitution of Louisiana, shall not be subject to the
7	combined rate limitation established in Article VI, Section 29(A) nor to the
8	combined rate limitation established by R.S. 47:338.54. The authority granted in this
9	Subsection shall not limit any prior taxing authority granted to the parish governing
10	authority or to any other political subdivision by any other provision of law.
11	* * *
12	§338.181. Franklin Parish; authority to levy additional sales tax
13	* * *
14	B. In accordance with the provisions of Section 29(B) of Article VI of the
15	Constitution of Louisiana, the additional sales and use tax shall be authorized to
16	exceed the limitation found in Section 29(A) of Article VI of the Constitution of
17	Louisiana and shall be in addition to the four percent limit authorized by R.S.
18	47:338.54 .
19	* * *
20	§338.190. Vermilion Parish Hospital Service District No. 1; sales and use tax levy
21	authorized
22	* * *
23	B. The tax authorized by this Section shall be in addition to all other taxes
24	which the Hospital Service District No. 1 of Vermilion Parish is authorized to levy
25	and, pursuant to Article VI, Section 29(B) of the Constitution of Louisiana, shall not
26	be subject to the combined rate limitation established in Article VI, Section 29(A)
27	nor to the combined rate limitation established by R.S. 47:338.54. The authority
28	granted in this Section shall not limit any prior taxing authority granted to any other
29	political subdivision by any other provision of law.

28

1	* * *
2	§338.193. Authorization to levy and collect additional sales and use tax; Lafayette
3	Parish
4	A.(1) Notwithstanding any other provision of law to the contrary, the parish
5	of Lafayette, the largest municipality within such parish, and any sales tax district
6	or districts created by the governing authority of such parish pursuant to R.S.
7	47:338.54 may levy and collect an additional sales and use tax of up to one percent
8	pursuant to the provisions of Article VI, Section 29(B) of the Constitution of
9	Louisiana; provided that such levy shall not result in an increase in the rate of the
10	sales and use tax levied within the parish or any portion of the parish in excess of one
11	percent. The additional sales and use tax shall not be subject to the combined rate
12	limitations established by Article VI, Section 29(A) of the Constitution of Louisiana,
13	nor any other provision of law to the contrary, including the combined rate limitation
14	established by R.S. 47:338.54.
15	(2) The authority granted in this Section shall not limit any prior taxing
16	authority granted to such parish, municipality, or sales tax district, or to the school
17	board or any other political subdivision within such parish pursuant to any other
18	provision of law, whether or not such additional tax has been levied on July 1, 2006.
19	Specifically, any tax levied under the authority of this Section shall not be used or
20	included in the calculation of the tax limit authorization for any political subdivision
21	in R.S. 47:338.54.
22	* * *
23	§338.197. Additional sales and use tax authorized for certain municipalities
24	* * *
25	B. In accordance with the provisions of Article VI, Section 29(B) of the
26	Constitution of Louisiana, the additional sales and use tax provided in this Section

shall be authorized to exceed the limitation set forth in Article VI, Section 29(A) of

the Constitution of Louisiana and shall be in addition to the limit set by R.S.

1 47:338.1 or any other statute. The authority granted in this Section shall not limit in 2 any respect any prior taxing authority granted by any other provisions of law.

3 * * *

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 686 Original

2018 Regular Session

Steve Carter

Abstract: Authorizes municipalities, parishes, and school boards to levy sales and use taxes at any rate they deem appropriate, but such taxes remain subject to voter approval.

<u>Present constitution</u> authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax if the combined 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 school boards or local governmental subdivisions to levy and collect additional sales and use taxes which must also be approved by the voters.

<u>Present law</u>, generally applicable, authorizes any municipality, subject to voter approval, to levy a sales and use tax of up to 2-1/2%. Authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a combined rate of 5% (excluding state and law enforcement district taxes).

<u>Present law</u>, applicable in particular municipalities, parishes, and school boards, authorizes numerous jurisdictions to levy additional sales and use taxes.

<u>Proposed law</u> authorizes municipalities, parishes, and school boards to levy sales and use taxes at rates appropriate except as provided by any local law; such taxes remain subject to voter approval as provided in present constitution.

(Amends R.S. 47:338.1(A), 338.12(B)(2), 338.16(B), 338.17(B), 338.18(B), 338.19(B), 338.20(B), 338.21(B), 338.22(B), 338.23(B), 338.24(B), 338.24.1(B), 338.24.2(B), 338.24.3(B), 338.24.4(B), 338.54(A) and (B), 338.60(B), 338.61(B), 338.62(A)(1), 338.63(B), 338.64(B), 338.64(B), 338.114(B), 338.118(B), 338.122(B), 338.126(B), 338.128(B), 338.129(B), 338.130(B), 338.131(B), 338.132(B), 338.133(B), 338.134(B), 338.135(B), 338.136(A), 338.137(B), 338.138(B), 338.138.1(B), 338.140(B), 338.142(B), 338.172(B)(2), 338.181(B), 338.190(B), 338.193(A), and 338.197(B))