

Regular Session, 2010

HOUSE BILL NO. 1081

BY REPRESENTATIVE RICHMOND

TAX/SALES-USE, LOCAL: Provides with respect to the limitation on sales and use taxes levied by certain political subdivisions

1 AN ACT

2 To amend and reenact R.S. 33:2721.6(A), relative to sales and use taxes of certain political
3 subdivisions; to provide with respect to authorizations for certain political
4 subdivisions to impose sales and use taxes; to provide for certain limitations; to
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2721.6(A) is hereby amended and reenacted to read as follows:

8 §2721.6. Additional sales and use tax authorized

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

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

1 shall not be authorized by this Section to levy an additional sales and use tax which
2 equals or exceeds the five percent level described above.

3 * * *

4 Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor
5 and subsequently approved by the legislature, this Act shall become effective on July 1,
6 2010, 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)]

Richmond

HB No. 1081

Abstract: Adds sales and use taxes levied and collected by municipalities to the political subdivisions included within the maximum 5% rate limitation for sales and use taxes by parishes and schools boards.

Present law provides that 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 sales and use tax on items of tangible personal property and on sales of services if approved by a majority of electors voting in an election held for that purpose.

Present law further provides that the rate of sales and use taxes, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes and sales and use taxes levied by law enforcement districts within any parish or municipality, shall not exceed 5%.

Proposed law retains present law but specifies that the provisions of present law apply to sales and use taxes levied and collected by parishes, school boards, and municipalities.

Effective July 1, 2010.

(Amends R.S. 33:2721.6(A))