

ACT No. 545

Regular Session, 2014

HOUSE BILL NO. 132

BY REPRESENTATIVE JEFFERSON

1 AN ACT

2 To enact R.S. 47:338.24.1, relative to municipal sales and use taxes; to authorize the
3 governing authority of the town of Homer to levy and collect an additional sales and
4 use tax; to provide for voter approval; 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. 47:338.24.1 is hereby enacted to read as follows:

10 §338.24.1. Town of Homer; authority to levy additional sales and use tax

11 A. The governing authority of Homer may levy and collect an additional
12 sales and use tax not in excess of one percent within the corporate limits of the
13 municipality.

14 B. The tax authorized by this Section shall be in addition to all other taxes
15 which Homer is authorized to levy and, pursuant to Section 29(B) of Article VI of
16 the Constitution of Louisiana, 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 limitations established by R.S. 47:338.1 and 338.54. The authority granted in
19 this Section shall not limit any prior taxing authority granted to Homer or any other
20 political subdivision by any other provision of law, including any authority granted
21 to any other political subdivision to exceed the cited rate limitations.

22 C. The 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;
 2 however, the ordinance imposing the tax shall be adopted only after the proposed tax
 3 is approved by a majority of the qualified electors voting on the proposition at an
 4 election held for that purpose and conducted in accordance with the Louisiana
 5 Election Code.

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

8 E. The proceeds of the tax authorized by this Section may be used for such
 9 lawful purposes as are determined by the governing authority of Homer, including
 10 the funding of a portion of the avails of the tax into bonds in the manner provided by
 11 law.

12 Section 2. This Act shall become effective upon signature by the governor or, if not
 13 signed by the governor, upon expiration of the time for bills to become law without signature
 14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 15 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 16 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____