

Regular Session, 2014

HOUSE BILL NO. 291

BY REPRESENTATIVE JIM MORRIS

DISTRICTS/FIRE PROTECT: Authorizes Caddo Fire District No. 1 to levy and collect a sales and use tax, subject to voter approval

1 AN ACT

2 To enact R.S. 40:1501.7, relative to Caddo Parish Fire District No. 1; to authorize the district  
3 to levy a sales and use tax, subject to voter approval; and to provide for related  
4 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. 40:1501.7 is hereby enacted to read as follows:

10 §1501.7. Caddo Parish Fire District No. 1; authority to levy sales and use tax

11 A. Notwithstanding any other provision of law to the contrary, Caddo Parish  
12 Fire District No. 1 may levy and collect a sales and use tax not to exceed one percent  
13 pursuant to the provisions of Article VI, Section 30 of the Constitution of Louisiana.  
14 Caddo Parish Fire District No. 1 may levy the tax only if the levy of the tax is  
15 approved by a majority of the electors in the district who vote on a proposition  
16 authorizing the levy of the tax.

17 B. The proceeds of the tax authorized by this Section shall be used for  
18 maintaining and operating fire protection facilities, for obtaining water for fire  
19 protection purposes, or for any other lawful purpose as determined by the governing  
20 board.

1           C. The sales and use tax so levied shall be imposed by an ordinance of the  
2           district and shall be levied upon the sale at retail, the use, the lease or rental, the  
3           consumption, the storage for use or consumption of tangible personal property, and  
4           on sales of services in the district, all as defined in Chapter 2 of Subtitle II of Title  
5           47 of the Louisiana Revised Statutes of 1950.

6           D. The tax shall be in addition to all other authorized sales and use taxes and  
7           shall be collected at the same time and in the same manner as other local sales and  
8           use taxes.

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

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#### 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)]

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Jim Morris

HB No. 291

**Abstract:** Authorizes the Caddo Parish Fire District No. 1 to levy and collect a sales and use tax not to exceed 1%, subject to voter approval.

Present law establishes the Caddo Parish Fire District No. 1 and provides for its purpose, functions, and authority.

Proposed law authorizes Caddo Parish Fire District No. 1 to levy a sales and use tax not to exceed 1%, subject to voter approval. Provides that proceeds shall be used for maintaining and operating fire protection facilities, obtaining water, or other lawful purposes.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 40:1501.7)