

Regular Session, 2010

HOUSE BILL NO. 639

BY REPRESENTATIVE HAZEL

ELECTIONS/BALLOTS: Specifies certain information which must be on a ballot relative to tax matters

1 AN ACT

2 To amend and reenact R.S. 18:1284(C) and 1285(A)(1), relative to tax elections called by
3 political subdivisions; to provide requirements for tax propositions; to provide
4 requirements for notice of tax elections; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 18:1284(C) and 1285(A)(1) are hereby amended and reenacted to
7 read as follows:

8 §1284. Resolution calling election; proposition

9 * * *

10 C. If the purpose of the election is to authorize the levy or increase of a
11 special tax, the resolution and the proposition submitted to the voters shall state the
12 rate, object, and purpose for which the tax is to be levied or increased; the estimated
13 amount reasonably expected to be collected from the levy or increase of the tax for
14 one entire year at the time it is proposed; and, if it is to be limited as to duration, the
15 number of years it is to run. If the purpose of the election is to authorize an increase
16 of a tax, the resolution and the proposition shall also state the rate increase. The
17 contents of any proposition or resolution relative to the issuance of general
18 obligation bonds shall be as provided in Subsection B of this Section.

19 * * *

1 §1285. Notice of election

2 A.(1) Notice of the election shall be given and shall embrace substantially
3 all matters required to be set forth in the resolution ordering the election, including
4 a list of precincts where the proposition will be voted on and an indication for each
5 precinct as to whether or not all registered voters in the precinct will be eligible to
6 vote on the proposition, unless the proposition is to be voted on parishwide. If the
7 notice is relative to the increase of a special tax, the notice shall also state the
8 proposed increase in the millage rate of a property tax or percentage rate of sales tax.

9 The list of commissioners for an election called in accordance with R.S. 18:1286(A)
10 is not required to be set forth in the notice of election. It also shall state that the
11 governing authority of the political subdivision ordering the election will, in open
12 session, at the hour and place named, proceed to canvass the returns and declare the
13 result of the election.

14 * * *

15 Section 2. The provisions of this Act shall become effective on January 1, 2011.

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)]

Hazel

HB No. 639

Abstract: Provides requirements for tax elections called by political subdivisions.

Present law establishes the requirements for special tax elections called by political subdivisions.

Present law requires tax propositions submitted to the voters to contain certain information about the tax the voters will decide upon. Such required information includes the rate of the tax, the duration of the tax, and the purpose of the tax. Proposed law retains present law. Proposed law further requires that the proposition also state the rate of any proposed increase.

Present law requires the political subdivision calling an election on tax, bond, or debt to advertise such election for a required amount of time prior to the election itself. Present law sets forth the required content of such notice. Proposed law retains present law. Proposed law further provides that if such notices are relative to increases in tax rates or millages, in

addition to other requirements contained in present law, the notice must also state the proposed increase in the millage rate or percentage of sales tax.

Effective Jan. 1, 2011.

(Amends R.S. 18:1284(C) and 1285(A)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Removed references to "special" taxes.
2. Removed the requirement that the statements in the resolutions, propositions, and notices regarding the rate, object, and purpose of the tax be clear.
3. Added a special effective date.

House Floor Amendments to the engrossed bill.

1. Replaced reference to the levy or increase of "special" taxes in both present law and proposed law, which references had been removed by committee amendment.