

2016 Regular Session

HOUSE BILL NO. 753

BY REPRESENTATIVE LEGER

TAX/LOCAL: Provides with respect to taxes imposed in Orleans Parish for the support of early childhood programs

1 AN ACT

2 To enact R.S. 47:338.108.1, relative to taxes imposed in Orleans Parish; to provide with  
3 respect to expenditures for the support of certain early childhood programs; to  
4 provide for effectiveness; 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. 47:338.108.1 is hereby enacted to read as follows:

10 §338.108.1. Support for early childhood programs; Orleans Parish; tax

11 Taxes imposed and collected in Orleans Parish pursuant to the provisions of  
12 Article VI, Section 37.1 of the Constitution of Louisiana shall be expended solely for  
13 the support of early childhood programs, to include education and child care, for  
14 children from birth through three years of age.

15 Section 2. This Act shall take effect and become operative if and when the proposed  
16 amendment of Article VI of the Constitution of Louisiana contained in the Act which  
17 originated as House Bill No. \_\_\_\_\_ of this 2016 Regular Session of the Legislature is  
18 adopted at a statewide election and becomes effective.

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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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HB 753 Original

2016 Regular Session

Leger

**Abstract:** Requires the expenditure of certain taxes imposed and collected in Orleans Parish solely for the support of early childhood programs, including education and child care, for children from birth through three years of age.

Proposed law requires that any tax imposed pursuant to proposed constitutional amendment shall be expended solely for the support of early childhood programs, including education and child care, for children from birth through three years of age.

Proposed constitutional amendment authorizes the governing authority of Orleans Parish to impose a tax to support early childhood programs, including education and child care, for children from birth through three years of age, subject to voter approval.

Effective if and when the proposed amendment of Article VI of the Constitution of La. contained in the Act which originated as House Bill No. \_\_\_\_ of this 2016 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Adds R.S. 47:338.108.1)