

Regular Session, 2012

HOUSE BILL NO. 855

BY REPRESENTATIVE LEGER

TAX/LOCAL: Authorizes the governing authority of New Orleans to levy a food and beverage tax

1 AN ACT

2 To enact R.S. 47:338.196, relative to the city of New Orleans; to authorize the governing
3 authority of the city to levy a tax on food and beverages; 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. 47:338.196 is hereby enacted to read as follows:

10 §338.196. Food and beverage tax; New Orleans

11 The governing authority of New Orleans may levy and collect a food and
12 beverage tax in accordance with the provisions of this Section. The tax shall be
13 levied on the sale at retail of food and beverages for consumption on or off premises.
14 The rate of the tax shall not exceed one-fourth of one percent of the amount charged
15 for the food or beverage. The governing authority may levy the tax throughout the
16 city or within any specified zone or district, and if the tax is levied within a zone or
17 district, the governing authority may dedicate the proceeds of the tax to any
18 undertaking or project that would benefit the zone or district.

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)]

Leger

HB No. 855

Proposed law authorizes the governing authority of New Orleans to levy a food and beverage tax. Provides that the tax shall be levied on the sale at retail of food and beverages for consumption on or off premises and that the rate of the tax shall not exceed .25%. The governing authority may levy the tax throughout the city or within any specified zone or district, and if the tax is levied within a zone or district, the governing authority may dedicate the proceeds of the tax to any undertaking or project that would benefit the zone or district.

(Adds R.S. 47:338.196)