

SENATE BILL NO. 142

BY SENATOR HENSGENS

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AN ACT

To enact R.S. 33:1992(E) and 2212(F)(3) and R.S. 47:338.24.6, relative to the city of Abbeville; to provide for salary increases for officers of the Abbeville Police and Fire Departments; to authorize the governing authority for the city of Abbeville to levy and collect an additional sales and use tax; to require voter approval; to provide for the use of the tax revenue; to provide for a termination date; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:1992(E) and 2212(F)(3) are hereby enacted to read as follows:

§1992. Minimum salaries

* * *

E. Notwithstanding any other provisions of law to the contrary, the city of Abbeville is hereby authorized to grant equal raises to all full-time officers of the Abbeville Fire Department, without consideration of rank or longevity. The raises shall be funded by an additional sales tax, if approved by the registered voters of the city.

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§2212. Minimum salaries; increases

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F.

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(3) Notwithstanding any other provisions of law to the contrary, the city of Abbeville is hereby authorized to grant equal raises to all full-time officers of the Abbeville Police Department, without consideration of rank or longevity. The raises shall be funded by an additional sales tax, if approved by the registered voters of the city.

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Section 2. R.S. 47:338.24.6 is hereby enacted to read as follows:

§338.24.6. City of Abbeville; authority to levy additional sales and use tax

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

B. The tax authorized by this Section shall be in addition to all other taxes which the city of Abbeville is authorized to levy and, pursuant to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the combined rate limitation established in Section 29(A) of Article VI of the Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1 and 338.54, nor shall it be included in the rate limitation of any other political subdivision. The authority granted in this Section shall not limit any prior taxing authority granted to the city of Abbeville or any other political subdivision by any other provision of law, including any authority granted to any other political subdivision to exceed any constitutional or statutory rate limitations.

C. The sales and use tax shall be imposed by ordinance of the governing authority of the city of Abbeville and shall be levied upon the sale at retail, the use, lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services, all as defined in Chapter 2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted only after the proposed tax is approved by a majority of the qualified electors voting on the proposition at an election held for that purpose and conducted in accordance with the Louisiana Election Code.

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

E. The proceeds of the tax authorized by this Section shall be used for salary increases of full-time employees of the city of Abbeville.

1 **F. On the official ballot to be used at the election there shall be printed**
2 **a proposition, upon which the electors of the municipality shall be permitted to**
3 **vote YES or NO, to adopt the proposition, which proposition shall read as**
4 **follows:**

5 **Shall the city of Abbeville, State of Louisiana (the "City"),**
6 **under the provisions of the constitution and other**
7 **statutory authority be authorized to levy and collect a tax**
8 **of (insert the amount) ("the Tax"); (insert amount) is**
9 **expected to be collected from the levy of the Tax for an**
10 **entire year in perpetuity, beginning (insert date), upon the**
11 **sales at retail, the use, the lease or rental, the**
12 **consumption, and the storage for use or consumption of**
13 **tangible personal property, and on sales of services in the**
14 **City, all as defined by law, with the proceeds of the Tax**
15 **(after paying the reasonable and necessary costs and**
16 **expenses of collecting and administering the Tax) to be**
17 **dedicated as follows: to provide sustainable raises for the**
18 **City's full-time employees, as determined by the City, in**
19 **the manner provided by law?**

20 Section 3. This Act shall become effective upon signature by the governor or, if not
21 signed by the governor, upon expiration of the time for bills to become law without signature
22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
23 vetoed by the governor and subsequently approved by the legislature, this Act shall become
24 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____