

SENATE BILL NO. 653

BY SENATOR MILLS

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

AN ACT

To amend and reenact R.S. 47:338.1(D), relative to sales tax of political subdivisions; to provide for the use of the tax proceeds of a sales tax district in the municipality of Breaux Bridge; 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. 47:338.1(D) is hereby amended and reenacted to read as follows:

§338.1. Tax authorized; rate; sales tax districts; certain municipalities

\* \* \*

D.(1) Notwithstanding any other provision of law to the contrary and in addition to any other authority granted by law, the governing authorities of the municipalities of Breaux Bridge, St. Martinville, and Youngsville may create sales tax districts consisting of a portion of their respective municipalities. Each sales tax district, as a political subdivision of the state, is authorized to levy and collect an additional one percent sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, as defined by law, if approved by a majority of the electors of the district voting thereon in an election held for that purpose. The governing authority of a sales tax district shall be the governing authority of the municipality, the domicile of the sales tax district shall be the regular meeting place of the municipality, and the officers of the sales tax district shall be officers of the municipality.

(2)(a) Except for the sales tax district in the municipality of Breaux Bridge, the proceeds of the additional sales tax levied pursuant to the provisions of

1 this Subsection shall be used by the governing authority of the municipality, under  
2 the terms and provisions of an intergovernmental agreement between the  
3 municipality and the sales tax district, for paying the costs and expenses of  
4 constructing, improving, and maintaining the municipality's infrastructure which  
5 serves properties located in the municipality or shall be used to promote the  
6 economic development of the sales tax district and the municipality, and may be  
7 funded into bonds for such purposes in the manner provided by state law.

8 **(b) In the municipality of Breaux Bridge, the proceeds of the additional**  
9 **sales tax levied pursuant to the provisions of this Subsection shall be used by the**  
10 **governing authority of the municipality under the terms and provisions of an**  
11 **intergovernmental agreement between the municipality and the sales tax**  
12 **district as follows:**

13 **(i) Twenty percent of the proceeds shall be used annually for the repair**  
14 **and maintenance of the municipality's infrastructure which serves property**  
15 **located within the municipality provided that an Annual Plan for Repair and**  
16 **Maintenance of Municipality Infrastructure is approved by the adoption of an**  
17 **ordinance of the governing authority of the municipality, by a two-thirds vote.**

18 **(ii)(aa) Eighty percent of the proceeds shall be expended on new**  
19 **construction of infrastructure within the municipality or substantial**  
20 **improvements of existing infrastructure within the municipality according to**  
21 **a Master Plan for the Construction of Municipal Infrastructure, which shall list**  
22 **the specific infrastructure construction or improvement projects to be funded**  
23 **through the tax proceeds, including funding into bonds for such purposes in the**  
24 **manner provided by state law, and which shall be adopted by the governing**  
25 **authority of Breaux Bridge in the manner provided for in this Item.**

26 **(bb) The Master Plan for the Construction of Municipal Infrastructure**  
27 **shall not be finally adopted until the governing authority of the municipality has**  
28 **a public meeting at which the Master Plan may be reviewed by the public, the**  
29 **Master Plan shall be explained to the public, and the public shall be allowed to**  
30 **comment on the Master Plan. The governing authority shall give notice of its**

1 intention to adopt such Master Plan before each meeting, and notice of this  
 2 intention shall be published in the official journal of the municipal governing  
 3 authority, the publication to appear at least fourteen days before the public  
 4 meeting. The notice of intent so published shall state the date, time, and place  
 5 of the public hearing. The Master Plan for the Construction of Municipal  
 6 Infrastructure shall be approved by the adoption of an ordinance, of the  
 7 governing authority of the municipality, by a two-thirds vote.

8 (cc) It is the specific intent of the legislature in enacting this provision  
 9 that the Master Plan shall not include funding for repair and maintenance of  
 10 municipal infrastructure, and any such funding in the Master Plan shall be null  
 11 and void.

12 (dd) As used in this Section, "infrastructure" means transportation and  
 13 communication systems, gas systems, roads, bridges, drainage, parks, sidewalks  
 14 and similar public utilities.

15 ~~(3)~~ (3) The tax authorized pursuant to the provisions of this Subsection shall be  
 16 collected as provided in the Uniform Local Sales Tax Code and other applicable  
 17 provisions of law. The boundaries of any sales tax district as specified by the  
 18 governing authority shall be wholly within the corporate limits of the municipality  
 19 and shall not overlap any other municipal sales tax district.

20 ~~(2)~~ (4) The additional tax authorized by this Subsection shall not apply to the  
 21 rental and leasing of motor vehicles.

22 ~~(3)~~ (5) The additional tax authorized by this Subsection shall not limit in any  
 23 respect any prior taxing authority granted by any other provision of law and shall be  
 24 in addition to any other such taxing authority.

25 Section 2. The provisions of this Act shall be retroactive and shall apply to any tax  
 26 proceeds of a tax levied by a sales tax district in the municipality of Breaux Bridge pursuant  
 27 to R.S. 47:338.1(D) which are not expended on the effective date of this Act.

28 Section 3. This Act shall become effective upon signature by the governor or, if not  
 29 signed by the governor, upon expiration of the time for bills to become law without signature  
 30 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

---

PRESIDENT OF THE SENATE

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_