## DIGEST

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Badon HB No. 384

**Abstract:** Relative to neighborhood districts within the city of New Orleans, requires reimbursement of the governing authority of the city for certain costs associated with elections held to approve the imposition and renewal of taxes and fees within the districts. Provides relative to the city's fee for collecting the taxes and fees.

<u>Present law</u> (Chapter 29 of Title 33) creates neighborhood improvement and crime prevention districts as political subdivisions of the state in the parishes of East Baton Rouge, Jefferson, and Orleans in order to promote, encourage, and enhance the security, beautification, and overall betterment of the districts. Provides for the boundaries and governance of the districts. Authorizes the governing authority of the parishes (and the districts in some instances) to impose and collect taxes or fees within their respective districts, subject to voter approval, and authorizes renewal of the taxes and fees. Provides for the use of tax and fee proceeds.

## Proposed law retains present law.

<u>Present law</u> generally authorizes the governing authority of the city of New Orleans to retain 1% of the amount of tax or fee proceeds collected within districts located within the city as a collection fee.

<u>Proposed law</u> instead authorizes the governing authority of the city to retain 1% of the amount of tax or fee proceeds collected or the actual amount of collection costs, whichever is greater.

<u>Present law</u> (Chapter 8-A of Title 18) generally requires local and municipal entities participating in elections at which a local or municipal candidate or a local bond, debt, tax, proposition, or question appears on the ballot, to pay a pro rata share of certain election expenses, including but not limited to the costs of ballots and election materials, the publication of the location of polling places and setting up of voting machines, and expenses incurred by the clerks of court and registrars of voters.

<u>Proposed law</u> retains <u>present law</u> but additionally requires reimbursement of the governing authority of the city of New Orleans by neighborhood districts located within the city for expenses incurred by the governing authority pursuant to <u>present law</u> (Chapter 8-A of Title 18) due to a proposition appearing on the ballot of behalf of a district seeking the approval of the imposition or renewal of taxes or fees. Requires the governing authority to prorate its reimbursable costs as equitably as possible among the districts that have propositions appearing on the ballot for such purposes and requires the districts to pay the reimbursable costs.

Effective July 1, 2013.

(Adds R.S. 33:9099.2 and 9099.3)