The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

## DIGEST 2019 Regular Session

SB 142 Original

Hensgens

<u>Present law</u> provides for the minimum monthly salaries of firemen in municipalities having a population of 12,000 or more and in the city of Bastrop and of all parish and fire protection district paid firemen, including salaries payable out of the avails of any special tax provided by the Constitution of Louisiana for increasing the pay of firemen in accordance with law.

<u>Present law</u> provides for each member of the fire department who has had three years continuous service to receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each year of additional service up to and including 20 years. Both the base pay and accrued longevity shall be used in computing such longevity pay.

<u>Present law</u> provides for the governing body of each municipality having a population of not less than 12,000 nor more than 250,000 shall pay each employee of its police department a salary of not less than the minimum rate of pay established in accordance with the grades, ranks, or classes of positions as provided by law.

<u>Present law</u> provides for each member of the police department of the city of Abbeville who has had three years continuous service shall receive an increase in salary of 2% and shall thereafter receive an increase in salary of 2% for each additional year of service. Both the base pay and accrued longevity shall be used in computing such longevity pay.

<u>Proposed law</u> retains <u>present law</u> and provides for full-time employees of the fire and police departments of the city of Abbeville to receive an equal raise without consideration of rank or longevity.

<u>Present law</u> authorizes any municipality, subject to voter approval, to levy sales and use taxes not to exceed 2  $\frac{1}{2}$ %; however, authorizes such taxes levied in a municipality to exceed the limit established by present constitution by only 1%.

<u>Proposed law</u> authorizes the city of Abbeville, subject to voter approval, to levy an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to rate limitations established by <u>present constitution</u> or <u>present law</u>. Further provides that the authority granted in <u>proposed law</u> shall not limit prior taxing authority granted to the city of Abbeville or any other political subdivision.

<u>Proposed law</u> further provides that the additional tax shall be collected at the same time and in the same manner as other sales and use taxes.

Proposed law further provides that the proceeds of the tax may be dedicated to provide sustainable

raises for full-time employees of the city of Abbeville, as determined by the City.

Proposed law provides ballot proposition language.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:1992(E) and 2212(F)(3), and R.S. 47:338.24.6)