

ACT No. 422

2019 Regular Session

HOUSE BILL NO. 208

BY REPRESENTATIVE BRASS

1 AN ACT

2 To amend and reenact R.S. 33:2740.37(B)(1), (E), and (F), relative to educational facilities
3 improvement districts; to create an education facilities improvement district in
4 certain additional school districts; to provide for an effective date; to provide relative
5 to the taxing authority of such districts; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2740.37(B)(1), (E), and (F) are hereby amended and reenacted
8 to read as follows:

9 §2740.37. Educational facilities improvement districts

10 * * *

11 B.(1) There is hereby created in ~~the school districts in Tangipahoa,~~
12 ~~Livingston, East Baton Rouge, West Baton Rouge, Webster, Jefferson, Lafayette,~~
13 ~~Sabine, DeSoto, Red River, Richland, Morehouse, Madison, Tensas, Natchitoches,~~
14 ~~Winn, East Carroll, West Carroll, LaSalle, Grant, Caldwell, Franklin, Ouachita,~~
15 ~~Bienville, and St. Landry parishes, the city of Monroe, and the city of Baker,~~ each
16 school district a political subdivision to be known as an educational facilities
17 improvement district, hereinafter sometimes referred to as a "district". Each district
18 shall have boundaries coterminous with the respective school district.

19 * * *

20 E.(1) A district may, in accordance with this Subsection, levy and collect a
21 sales and use tax not to exceed one percent within the district. The sales and use tax
22 authorized by this Subsection shall be imposed by ordinance of the district and shall
23 be levied upon the sale at retail, the use, lease or rental, consumption and the storage
24 for use or consumption of tangible personal property, and on sales of services, all as
25 defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of
26 1950 in the district except that the sale at retail, the use, the consumption, the

