

ACT No. 683

2024 Regular Session

HOUSE BILL NO. 291

BY REPRESENTATIVE MCFARLAND

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2024-2025 and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. For the purposes of this Act, the following definitions shall apply and
6 obtain:

7 (1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city of
8 New Orleans, parish governing authorities, school boards, special taxing districts, and other
9 bodies which were eligible for reimbursement or payment from the Property Tax Relief
10 Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of the
11 Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4) or
12 any other taxing district for any millage specified in Section 9(B) of this Act. In the parish
13 of Rapides, "tax recipient bodies" shall not include Red River Waterway District. In the
14 parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee
15 District, the Lafourche Basin Levee District, and Fresh Water District No. 1.

16 (2) "Tax recipient bodies" shall not include the millage levied by the various law
17 enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976
18 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be
19 considered tax recipient bodies for any millage voted and levied for that purpose to the
20 extent specifically provided in Section 9(B) of this Act.

21 (3) "Tax recipient bodies" shall also mean those special taxing districts and other
22 bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which
23 had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977
24 Regular Session and were subsequently determined by the state treasurer to be ineligible for

1 such participation under the provisions of Act 592 of the 1978 Regular Session. The
2 exclusive listing of all such special taxing districts and other bodies is as follows:

3 Acadia

4 Mermentau River Harbor & Terminal

5 Allen

6 Elizabeth Recreation District #3

7 Kinder Recreation District #2--Maintenance

8 Hospital Service District #3--Maintenance

9 Ascension

10 Lighting District #6

11 Lighting District #7

12 Avoyelles

13 Red River Waterway District--Capital Outlay

14 Red River Waterway District--Operations

15 Beauregard

16 Waterworks District #3--Ward 4

17 Waterworks District #3--Ward Bienville

18 Fire Protection District #6

19 Hospital Service District #2

20 Caldwell

21 Columbia Heights Sewerage

22 Cameron

23 Cameron Water District #1--Maintenance

24 Water District #7--Maintenance

25 Grand Lake Recreation District--Maintenance

26 Water District #10--Maintenance

27 Fire District #10--Maintenance

28 Catahoula

29 Hospital District #2

- 1 Claiborne
- 2 Hospital District #1
- 3 Concordia
- 4 Recreation District #3--Maintenance
- 5 Fire Protection District #1
- 6 Evangeline
- 7 Cemetery Tax District--Ward 4
- 8 Cemetery Tax District #1
- 9 Cemetery Tax District #6
- 10 Water District #1--Maintenance
- 11 Evangeline Parish School Board
- 12 Consolidated School District No. 2
- 13 Evangeline Parish School Board
- 14 Consolidated School District No. 7
- 15 Grant
- 16 Hospital District #1
- 17 Recreational District #2
- 18 Jefferson
- 19 Ambulance Service #1
- 20 Community Center Playground District #1
- 21 Community Center Playground District #10
- 22 Community Center Playground District #11
- 23 Community Center Playground District #12
- 24 Community Center Playground District #13
- 25 Community Center Playground District #14
- 26 Community Center Playground District #15
- 27 Fire Protection District #5
- 28 Fire Protection District #6
- 29 Sewerage District #8

- 1 Sewerage District #9
- 2 Jefferson Hospital District #1
- 3 LaSalle
- 4 Sewer Maintenance
- 5 Recreation District #5
- 6 Livingston
- 7 Road Light District #2
- 8 Fire Protection District #1
- 9 Fire Protection District #4
- 10 Recreation District #3
- 11 Morehouse
- 12 Bastrop Area Fire District #2
- 13 Fire District #1--Ward 6
- 14 Fire District #1--Ward 10
- 15 Pointe Coupee
- 16 Sewerage District #1
- 17 Rapides
- 18 Waterworks #11A--Maintenance
- 19 Recreational--Maintenance
- 20 St. James
- 21 Road Light District #1A
- 22 Road Light District #2
- 23 Road Light District #4
- 24 St. Landry
- 25 Fire Protection District #3
- 26 St. Martin
- 27 Sewerage District
- 28 St. Mary
- 29 West St. Mary Parish Port Commission

1 St. Tammany

2 Fire District #4

3 Fire District #5

4 Fire District #7

5 Fire District #9

6 Fire District #10

7 Recreation District #2

8 Tangipahoa

9 Hospital District #1--Maintenance

10 Union

11 Hospital Service--Tri-Ward

12 Hospital Service--East Union

13 Vermilion

14 Ward 8 Public Cemetery

15 (4) "Tax recipient bodies" shall also mean the following special taxing districts and
 16 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and
 17 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and
 18 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive
 19 listing of all such special taxing districts and other bodies is as follows:

20 Assumption

21 Road Lighting District #2

22 Bossier

23 Cypress Back Bayou Recreation Tax--Bonds/Maintenance

24 East Baton Rouge

25 Village St. George Fire District

26 Ouachita

27 Cooley Hospital Tax

28 Sterlington Sewerage District

29 Fire District No. 1--Maintenance

30 North Monroe Sewerage District No. 1--Maintenance

1 Road Light District #5

2 Road Light District #1

3 Road Light District #3

4 Road Light District #4

5 East Ouachita Recreational District

6 Terrebonne

7 Road Lighting District No. 4

8 Road Lighting District No. 5--Maintenance

9 Road Lighting District No. 6

10 Road Lighting District No. 8--Maintenance

11 Road Lighting District No. 9--Maintenance

12 Road Lighting District No. 10--Maintenance

13 Fire Protection District No. 4-A--Maintenance

14 Fire Protection District No. 5--Maintenance

15 Fire Protection District No. 8--Maintenance

16 Fire Protection District No. 10--Maintenance

17 Sanitation District No. 1--Maintenance

18 Recreation District No. 1--Maintenance

19 Recreation District No. 4--Maintenance

20 Road Lighting District No. 1--Maintenance

21 Road Lighting District No. 2--Maintenance

22 Road Lighting District No. 3A

23 Fire Protection District No. 123--Maintenance

24 Fire Protection District No. 9--Maintenance

25 Road Lighting District No. 7--Maintenance

26 St. Tammany

27 Mosquito District No. 2(A)--10 mills

28 Mosquito District No. 2(B)--10 mills

29 (5)(a) In addition to the limitations herein above set forth, "tax recipient bodies" for
30 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section

1 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
2 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
3 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
4 to those taxes authorized and collected prior to January 1, 1978.

5 (b) "Population" shall mean that enumeration of persons within the state, its
6 parishes, and incorporated municipalities determined by the Louisiana State University and
7 Agricultural and Mechanical College Agriculture Center, Department of Agricultural
8 Economics and Agribusiness, under the most recent federal-state cooperative program for
9 local population estimates. Such determination shall be submitted to the state treasurer
10 annually not later than January fifteenth of each calendar year. Any tax recipient body or
11 incorporated municipality which is aggrieved by such determination may file a petition for
12 administrative review with the state treasurer not later than March fifteenth of each calendar
13 year hereafter. The estimates so submitted shall have no effect on the distribution for the
14 fiscal year in which they are made but shall be utilized for purposes of this Act and for
15 distribution during the ensuing fiscal year. The treasurer shall have authority to affirm,
16 modify, or set aside in whole or in part, the determination of the Louisiana State University
17 and Agricultural and Mechanical College Agriculture Center, Department of Agricultural
18 Economics and Agribusiness.

19 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed
20 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth
21 of the current calendar year from the original tax rolls submitted to the commission prior to
22 any adjustments thereto.

23 (d) "Public school population" shall mean the enumeration of enrollments contained
24 in the Department of Education Annual Report for the preceding school year.

25 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
26 city of New Orleans, the Orleans Levee District or its successor, the Sewerage and Water
27 Board of New Orleans, the assessor for Orleans Parish, and the Orleans Parish School Board
28 and reference in this Act to tax recipient bodies in the city of New Orleans shall refer only
29 to the aforesaid entities.

1 Section 2. The revenue sharing fund for the Fiscal Year 2024-2025 shall consist of
2 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

3 Section 3. The amount to be distributed annually to each parish from the revenue
4 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
5 the total fund which is equal to the ratio which the population of the parish bears to the total
6 state population, and (b) an amount equal to that percentage of twenty percent of the total
7 fund which is equal to the ratio which the number of homesteads in the parish bears to the
8 total number of homesteads in the state. As used in this Section, the term "homesteads" shall
9 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
10 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
11 year.

12 Section 4. Except as provided in Section 5, the state treasurer shall distribute the
13 funds herein allocated to the tax collectors of the respective parishes and to the city of New
14 Orleans.

15 Section 5. That portion of the fund for the parish of Ouachita allocated to the
16 Monroe City School Board shall be an amount which will reimburse said board, to the extent
17 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a
18 result of homestead exemptions based on the tax rolls for the current calendar year and shall
19 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom
20 the statutorily dedicated deductions for retirement systems. For the purpose of distribution
21 of the balance of the revenue sharing funds the state treasurer may use the amount listed on
22 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

23 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
24 by the provisions of this Act, excluding such funds as are distributed directly to the city of
25 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
26 due the Monroe City School Board (\$1,181,358), shall form a special fund (\$10,043,941)
27 to be distributed as commissions to the tax collectors of the respective parishes, the city of
28 New Orleans excepted. Each such tax collector shall receive a percentage of such fund,
29 based on commissions received by him pursuant to Act 153 of the 1973 Regular Session, as
30 provided in Section 8 of this Act.

1 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
 2 distributed by the provisions of this Act, excluding such funds as are distributed directly to
 3 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
 4 were due the Monroe City School Board (\$1,181,358), shall form a special fund
 5 (\$2,059,430) to be distributed to the various retirement systems which were eligible for
 6 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
 7 Act for distribution to such retirement systems, and shall make due payment thereof to each
 8 retirement system in the same proportion that the statutory deduction provided by law for
 9 the system bears to the total statutory deductions provided by law for all such retirement
 10 systems. For the purpose of distributing these retirement contributions, the state treasurer
 11 may use the statutory deductions determined by the Public Retirement Systems Actuarial
 12 Committee as per R.S. 11:103 for the previous calendar year.

13 B. The city of New Orleans shall make the deductions legally established for
 14 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular
 15 Session and shall make due payment in accordance with the statutory deductions provided
 16 by law for all such retirement systems. Notwithstanding the above provisions the city of
 17 New Orleans shall remit the following amounts for the indicated retirement systems for
 18 Fiscal Year 2024-2025: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement
 19 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of
 20 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

21 Section 8. The respective percentages to be used in calculating tax collectors'
 22 commissions and retirement system distributions shall be as follows:

	<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
23	Acadia	1.491%	1.047%
24	Allen	.739%	.475%
25	Ascension	1.283%	.985%
26	Assumption	.871%	.399%
27	Avoyelles	1.263%	.811%
28	Beauregard	.842%	.583%
29	Bienville	.596%	.405%

1	Bossier	1.705%	2.281%
2	Caddo	5.490%	10.375%
3	Calcasieu	4.719%	6.051%
4	Caldwell	.473%	.319%
5	Cameron	.498%	.400%
6	Catahoula	.468%	.303%
7	Claiborne	.543%	.326%
8	Concordia	.730%	.486%
9	DeSoto	.547%	.349%
10	East Baton Rouge	7.118%	11.977%
11	East Carroll	.443%	.331%
12	East Feliciana	.489%	.238%
13	Evangeline	.730%	.525%
14	Franklin	.731%	.757%
15	Grant	.614%	.357%
16	Iberia	2.221%	1.847%
17	Iberville	1.391%	.810%
18	Jackson	.653%	.495%
19	Jefferson	13.312%	13.856%
20	Jefferson Davis	.693%	.766%
21	Lafayette	3.081%	2.843%
22	Lafourche	1.928%	1.958%
23	LaSalle	.548%	.349%
24	Lincoln	.727%	.922%
25	Livingston	1.679%	1.322%
26	Madison	.443%	.401%
27	Morehouse	1.001%	.907%
28	Natchitoches	1.072%	.775%
29	Ouachita	2.736%	3.200%
30	Plaquemines	1.436%	1.241%

1	Pointe Coupee	.641%	.422%
2	Rapides	3.250%	3.751%
3	Red River	.421%	.147%
4	Richland	.655%	.683%
5	Sabine	.685%	.517%
6	St. Bernard	3.467%	3.005%
7	St. Charles	1.060%	.959%
8	St. Helena	.446%	.291%
9	St. James	.928%	.759%
10	St. John the Baptist	1.184%	.704%
11	St. Landry	2.740%	2.013%
12	St. Martin	1.121%	.626%
13	St. Mary	1.895%	1.826%
14	St. Tammany	2.752%	2.396%
15	Tangipahoa	2.773%	1.863%
16	Tensas	.343%	.266%
17	Terrebonne	2.233%	2.175%
18	Union	.590%	.409%
19	Vermilion	1.220%	1.004%
20	Vernon	1.627%	1.112%
21	Washington	1.349%	.922%
22	Webster	1.068%	1.131%
23	West Baton Rouge	.747%	.516%
24	West Carroll	.464%	.466%
25	West Feliciana	.404%	.188%
26	Winn	.633%	.377%

27 Section 9. All remaining funds shall be allocated and distributed as follows:

28 A. Subject to the provisions of Subsection B of this Section and except as provided
 29 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
 30 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his

1 jurisdiction an amount available after commissions and deductions which is necessary to
2 offset losses attributable to homestead exemptions. In any parish which had excess funds
3 in 1977, the amount available for the reimbursement of homestead exemption losses shall
4 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
5 the number of homesteads in the parish increased or decreased from 1977 to 2023, together
6 with any additional taxing bodies or millages authorized to participate on the same pro rata
7 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
8 This restriction shall not apply to the parish of East Carroll and to parishes in which there
9 were no excess funds in 1977. However, in the city of New Orleans the amount available
10 for the reimbursement of homestead exemption losses shall be limited to the amount used
11 for that purpose in 1977, except that the amount distributed to the Orleans Levee District or
12 its successor shall be limited solely to the amount used for the reimbursement of homestead
13 exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining
14 amount shall be adjusted by the percentage by which the number of homesteads in the city
15 of New Orleans increased or decreased from 1977 to 2023, together with any additional
16 taxing bodies or millages authorized to participate on the same pro rata basis under the
17 provisions of Subsection B of this Section.

18 B. For purposes of this Subsection only, "tax recipient bodies" shall mean and
19 include any recipient of funds hereunder, but limited solely to such specified disbursements.
20 The millages listed are included solely as an identification aid for administrative purposes
21 and the new tax approved by the electorate shall be eligible for distribution hereunder,
22 regardless of fluctuations in millage caused by adjustments for reassessment or other
23 purposes. In no event shall any amount be deemed available within the meaning of Article
24 VII, Section 26 of the Constitution of Louisiana to reimburse losses attributable to
25 homestead exemptions for taxes authorized after January 1, 1978, and any renewals thereof,
26 with the following basic exceptions:

27 (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's
28 original millage, shall share on a pro rata basis.

29 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978,
30 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax

1 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
 2 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
 3 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
 4 mill tax authorized on November 7, 1978, for the parish law enforcement district, the 1 mill
 5 tax authorized April 5, 1997, for Water District #1, the 3 mills tax authorized November 21,
 6 2002, for the parish library, and the 1 mill tax authorized July 16, 1994, for the
 7 Communications District 911 System, shall share on a pro rata basis with all other tax
 8 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
 9 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
 10 recipient bodies in the parish.

11 (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to
 12 May 1, 1978, to all other tax recipient bodies in the parish including the additional 3 mills
 13 authorized on April 5, 1980, for the law enforcement district and the assessor's original
 14 millage, the following new millages shall be reimbursed to the extent available:

- 15 School Board District 13--11.63 mills/September 16, 1978
- 16 School Board District 3--15.1 mills/September 16, 1978

17 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
 18 10.9 mill tax authorized January 16, 1999, for the library, the millage authorized October 7,
 19 1989, for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
 20 additional mills for the law enforcement district and the assessor's original millage, but
 21 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
 22 in the parish.

23 (5) In the parish of Webster, after full reimbursement of all taxes authorized prior
 24 to January 1, 1978, to all other tax recipient bodies in the parish and the assessor's original
 25 millage, the following new millages shall be reimbursed to the extent available:

- 26 Doyline School District No. 7--33.32 mills/August 1, 1979
- 27 Consolidated School District No. 3--10.51 mills/June 1, 1978
- 28 Minden School District No. 6--32.9 mills/May 1, 1980
- 29 Parish Library--12 mills/November 2004

1 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the
2 additional 7 mills authorized on April 4, 1981, for the law enforcement district, but
3 excluding the sheriff's original millage, shall share on a pro rata basis with all other tax
4 recipient bodies in the parish.

5 (7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and
6 Capital Improvement millages shall be limited to a total of 5.44 mills.

7 (8) In the parish of Lafourche, the total parish allocation, excluding the tax
8 collector's commission and the retirement systems' deductions shall form a special fund to
9 be distributed as follows:

- 10 Parish Council - 57.40%
- 11 School Board - 27.25%
- 12 South Lafourche Levee District - 2.95%
- 13 Port Commission - 2.06%
- 14 Assessor - 3.32%
- 15 Bayou Lafourche Fresh Water District - 2.82%
- 16 North Lafourche Levee District - 4.20%

17 Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water
18 District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used
19 for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of
20 the district in Lafourche Parish.

21 (a) Of the amount distributed to the parish the following allocations shall be made:

- 22 Bayou Blue Fire District - 0.42%
- 23 Drainage District No. 1 - 0.90%
- 24 Drainage District No. 5 - 0.65%
- 25 Fire District No. 1 - 0.57%
- 26 Fire District No. 2 - 0.59%
- 27 Fire District No. 3 - 1.30%
- 28 Fire District No. 9 - 0.42%
- 29 Lafourche Ambulance District No. 1 - .61%
- 30 Recreation District No. 2 - 2.81%

- 1 Water District No. 1 - 3.02%
- 2 Health Unit - 3.04%
- 3 Recreation Commission - 5.05%
- 4 Recreation District No. 1 - 0.96%
- 5 Recreation District No. 8 - 0.61%
- 6 Drainage - 10.14%
- 7 Road Lighting - 4.24%
- 8 Public Buildings - 6.19%
- 9 Library - 6.24%
- 10 Criminal - 0.24%
- 11 Road District #1 - 5.46%
- 12 Drainage 1 of 12 - 0.20%
- 13 Drainage 2 of 12 - 0.11%
- 14 Drainage 3 of 12 - 0.14%
- 15 Juvenile Justice - 1.47%

(b) The amount distributed to the school board shall be allocated as follows:

- 17 Schools - 24.31%
- 18 Special Education - 2.94%

(9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's commission and the retirement systems' deductions, shall form a special fund to be distributed as follows:

- 22 Police Jury--48.5%
- 23 School Board--29.4%
- 24 Sheriff--11.9%
- 25 Police Jury--5.0% to be distributed to the district attorney
- 26 Lake Charles Harbor and Terminal District--2.8%
- 27 Assessor--2.3%
- 28 Vinton Harbor and Terminal District--0.1%.

(10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

(11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

1 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48
 2 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
 3 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be
 4 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
 5 Fire District's millage shall be limited to 1.96 mills.

6 (13) In the parish of Assumption, the total parish allocation, excluding the tax
 7 collector's commission and the retirement systems' deductions, shall form a special fund to
 8 be distributed as follows:

- 9 Law Enforcement District - 30.77%
- 10 Police Jury - 30.25%
- 11 School Board - 28.72%
- 12 Assessment District - 10.26%

13 (14) The following new millages shall share on a pro rata basis with all other tax
 14 recipient bodies in their respective parishes:

15 Acadia

- 16 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996
- 17 5th Ward Gravity Drainage District--5 mills/April, 1980
- 18 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979
- 19 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980
- 20 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979
- 21 Basile School District #7 Maintenance--3.32 mills/May 19, 1979
- 22 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 23 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984
- 24 Library--4.25 mills/Jan. 19, 1985
- 25 Road Maintenance--3 mills/Nov. 28, 1981
- 26 Health Unit Mt.--1.06 mills/Nov. 28, 1981
- 27 Fire District #4 Maintenance – 8 mills/January 16, 1999
- 28 Assessor's original millage
- 29 Fire District #6 Maintenance–8.01 mills/June 15, 2000

1 Allen

2 Law Enforcement District (Additional)--6.47 mills/April 11, 1992

3 Assessor--5.23 mills/1990

4 Road Dist. #1--4.86 mills/1992

5 Road Dist. #1--20.69 mills/1995

6 Road Dist. #1A--8 mills/1995

7 Road District No. 2 Maintenance--7 mills/October 6, 1990

8 Road District No. 2 Maintenance--10 mills/July 18, 1992

9 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992

10 Road District No. 3 Maintenance--8.18 mills/March 10, 1992

11 Road District No. 3 Maintenance--10 mills/January 20, 1990

12 Road Dist. #3--30 mills/1995

13 Road Dist. #4--21.12 mills/1995

14 Road District No. 4 Maintenance--30 mills/March 10, 1992

15 Library -- 10.76 mills/October 2002

16 Courthouse and Jail--4 mills/November 6, 2012

17 Road District 5--5.30 mills/November 6, 2012

18 Ascension

19 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980

20 Library Maintenance/Library--5.6 mills

21 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979

22 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980

23 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000

24 Mental Health -- 2 mills/2000

25 Road Lighting District No. 1--5 mills/ January 16, 1993

26 Road Lighting District No. 2--5 mills/ January 16, 1993

27 Road Lighting District No. 3--5 mills/ January 16, 1993

28 Road Lighting District No. 4--5 mills/ January 16, 1993

29 Road Lighting District No. 5--5 mills/ January 16, 1993

30 Road Lighting District No. 6--5 mills/ January 16, 1993

1 Road Lighting District No. 7--5 mills/ September 27, 1986

2 Prairieville Fire District #3--11 mills/ July 16, 2005

3 Prairieville Fire District #3--10 mills/April 2, 2011

4 Assessor's original millage

5 Avoyelles

6 All millages listed on the tax roll, except the sheriff's original millage, shall share on
7 a pro rata basis.

8 Beauregard

9 Law Enforcement District--5 mills/April 5, 1980

10 Assessor's original millage

11 Bienville

12 Solid Waste--6 mills/April 7, 1984

13 Assessor's 1997 millage

14 Caddo

15 Fire Protection District No. 1--5 mills/July 16, 1983

16 Juvenile Court--0.12 mills/January 16, 1982

17 Jail Facilities--4.00 mills/April 5, 1980

18 Courthouse Maintenance--3.00 mills/January 16, 1982

19 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983

20 Library--4.90 mills/April, 1988

21 Library--5.26 mills/April 1996

22 Fire Dist. No. 2--10 mills/April 7, 1984

23 Fire Dist. No. 3--10 mills/Sept. 29, 1984

24 Fire Dist. No. 4--10 mills/Nov. 6, 1984

25 Fire Dist. No. 5--10 mills/Nov. 6, 1984

26 Fire Dist. No. 6--10 mills/Jan. 19, 1985

27 Fire Dist. No. 7--10 mills

28 Fire Dist. No. 8--4 mills/1999

29 Fire Dist. No. 9--10 mills/Nov. 18, 1989

30 Fire Dist. No. 1--10 mills/1989

- 1 School Board Operations--11 mills/May 4, 1985
- 2 Public Works--6 mills/November 4, 1986
- 3 Public Facilities--0.92 mills
- 4 Jail--2 mills
- 5 Assessor's original millage
- 6 Parish Health Unit--1 mill/1990
- 7 Caddo Detention Center--3 mills/1990
- 8 Law Enforcement District--3 mills/November 6, 1990
- 9 Law Enforcement District--3.0 mills/October 16, 1993
- 10 BioMedical--2 mills/1993
- 11 Criminal Justice System--1.82 mills/October 20, 2001
- 12 Caldwell
- 13 Assessor's original millage
- 14 Recreation Maintenance--November 1995
- 15 Road Maintenance--May 1990
- 16 Cameron
- 17 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 18 Assessor's original millage
- 19 Catahoula
- 20 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 21 a pro rata basis.
- 22 Claiborne
- 23 Assessment District
- 24 School District #13--12 mills/November 2, 1982
- 25 Law Enforcement District--6.25 mills/July 21, 1990
- 26 School Board Maintenance--2 mills/April 5, 1986
- 27 School Board Operations--5 mills/April 5, 1986
- 28 Police Jury Building--2 mills/March 30, 1985
- 29 Road, Street & Bridge Maintenance--1993
- 30 Road Equipment--1993

1 Concordia

2 School Operation & Maintenance--23.25 mills/September, 1982

3 Library--All millages

4 Assessor's original millage

5 Law Enforcement District--12 mills/April 11, 1992

6 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993

7 East Baton Rouge

8 Fire Protection #6 (Hooper Rd.) --10 mills/November 6, 1984

9 Fire Protection #3 (Brownsfield) --10 mills/November 6, 1984

10 Fire Protection #4 (Central) – 10 mills/October 8, 1985

11 Zachary Constitutional School -- 5 mills/November 15, 2003

12 Baker Constitutional School -- 5 mills/November 15, 2003

13 East Carroll

14 Garbage District No. 1--7 mills/November 4, 1980

15 Parish Library--6.5 mills/May 22, 1989

16 Parish Health Unit--3 mills

17 Rural Fire District Maintenance--2 mills

18 Courthouse Maintenance--2 mills

19 Road Maintenance and Construction--0.75 mills/March 26, 1983

20 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983

21 East Carroll Hospital Service Dist.--5 mills/May 5, 1984

22 Assessor's original millage

23 East Feliciana

24 Assessment District, 1997

25 Evangeline

26 Consolidated School Dist. #2--9.47 mills/May 19, 1979

27 Basile New School Dist. #7--3.32 mills/May 19, 1979

28 Elderly Services--1 mill/Nov. 4, 1980

29 Ward 5 Fire Protection District--11.17 mills

30 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992

- 1 Acadia-Evangeline Fire Protection District--0.97 mills
- 2 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 3 Fire District No. 2 -- 5 mills/1999
- 4 District Two Cemetery--1.07 mills
- 5 District Three Cemetery--1.07 mills
- 6 District Seven Cemetery--1.01 mills
- 7 Road District Two--10.00 mills (Additional)
- 8 Road District No. 5--10 mills/1997
- 9 Ward One Cemetery--1 mill/1997
- 10 Ward Four Cemetery--1 mill/1997
- 11 Ward Five Cemetery--1 mill/1997
- 12 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 13 Road District Four--10.00 mills (Additional)
- 14 Mamou Gravity Drainage District No. 5--1.56 mills
- 15 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 16 Durald Gravity Drainage District No. 4
- 17 Vidrine Gravity Drainage District No. 7
- 18 Assessor's original millage
- 19 Lone Pine Fire District--20 mills/November 21, 2012
- 20 Franklin
- 21 Law Enforcement District--10 mills/July 10, 1982
- 22 Assessor's original millage
- 23 Library--7 mills/1990
- 24 Health Unit--3.0 mills/November 6, 1990
- 25 Parish Equipment--8.0 mills/October 16, 1993
- 26 Drainage Maintenance--11 mills/October 16, 1993
- 27 Courthouse Maintenance--4 mills/October 16, 1993
- 28 Iberia
- 29 Recreation District No. 8--1.85 mills/November 13, 1993
- 30 Assessment District

- 1 Iberville
- 2 Law Enforcement District (Additional)--5 mills/December 8, 1979
- 3 Assessor's original millage
- 4 Jackson
- 5 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 6 Law Enforcement District--8 mills/May 16, 1981
- 7 Library--All millages
- 8 Assessment district
- 9 Jefferson
- 10 West Jefferson Levee District--All millages
- 11 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
- 12 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
- 13 Lafayette
- 14 Lafayette Parish Public Library--1.09 mills/May, 1979
- 15 School Board--10 mills/May 4, 1985
- 16 Lafayette Parish Sheriff--5.0 mills/May, 1980
- 17 Assessor's original millage
- 18 Bayou Vermilion District--All maintenance taxes prior to 1990
- 19 LaSalle
- 20 Law Enforcement District (Additional)--8.2 mills
- 21 Library--November 1995
- 22 Road District 2B--3.09 mills/April 16, 1988
- 23 Road District 2BN--1.03 mills/April 16, 1988
- 24 Ambulance Tax--0.65 mills
- 25 Road and Bridge--0.66 mills
- 26 Health Unit--0.23 mills
- 27 Fair Tax--0.09 mills
- 28 Special B & C 1A--0.19 mills
- 29 Sewer Maintenance--6.04 mills
- 30 Fire District--5.32 mills

- 1 Little Creek-Searcy Volunteer Fire District -- 20 mills
- 2 Summerville-Rosefield Volunteer Fire District -- 20 mills
- 3 Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 4 Whitehall Volunteer Fire District -- Operations -- 10 mills
- 5 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 6 Recreation District #22--1.05 mills
- 7 Assessor's original millage
- 8 Lincoln
- 9 Library Const./Mt.--0.75 Mills/January 21, 1978
- 10 Law Enforcement District (Additional)--8.5 mills/July 22,1992
- 11 School-Special Maint. & Oper.--0.15 mills/May 18, 1979
- 12 School-Special Repair & Equip.--0.15 mills/May 18, 1979
- 13 Library--0.71 mills/January 15, 1983
- 14 Assessor's original millage
- 15 Livingston
- 16 Law Enforcement District (Special)--12.19 mills/1976
- 17 Recreation District #3--2 mills/May 19, 1979
- 18 School District No. 5--5 mills/November 2, 1982
- 19 Fire District No. 1--10.04 mills/1986
- 20 Fire District No. 5--10 mills/Nov. 6, 1984
- 21 Fire District No. 7 -- 5 mills/1999
- 22 Fire District No. 10--10.33 mills/1985
- 23 Fire District No. 11--All millages
- 24 Roads & Bridges--5 mills/November 3, 1992
- 25 Madison
- 26 Assessor's original millage
- 27 Morehouse
- 28 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978
- 29 Assessor's original millage
- 30 Library--1 mill/ Jan. 20, 1990

- 1 Natchitoches
- 2 Law Enforcement District (Additional)--10 mills/May 16, 1981
- 3 Fire District No. 6--7 mills
- 4 Parish Ambulance Tax
- 5 Fire District No. 7--10 mills
- 6 Goldonna Area Fire Protection Dist. No. 2
- 7 Library--3 mills/1988
- 8 Assessor's original millage
- 9 City of New Orleans
- 10 Board of Assessors' original millage
- 11 Ouachita
- 12 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981
- 13 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)
- 14 Ouachita Parish Assessment District
- 15 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 16 Library -- 7.75 mills/1995
- 17 Plaquemines
- 18 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 19 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 20 Water--2.47 mills in 1992
- 21 Library--1.24 mills in 1992
- 22 Pollution Control--2.47 mills in 1992
- 23 Road Maintenance--1.86 mills in 1992
- 24 Public Health--1.24 mills in 1992
- 25 Waste Disposal--3.69 mills in 1992
- 26 Incineration--1.24 mills in 1992
- 27 Hospital--2.54 mills in 1992
- 28 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 29 Assessor's original millage

1 Pointe Coupee

2 Law Enforcement District (Additional)--10 mills/April 4, 1981

3 School Board--5.83 mills/April 4, 1981

4 Library--1.22 mills/April 4, 1981

5 Fire Protection Dist. #1--All maint. millages prior to 1991

6 Fire Protection District #2--3 mills/October 17, 1981

7 Fire Protection District #3--3 mills/October 17, 1981

8 Fire Protection District #4--3 mills/October 17, 1981

9 Fire Protection District #5--5 mills/October 17, 1981

10 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)

11 Assessor's original millage

12 Rapides

13 Rapides Parish School Board-- .20 mills/April 1, 1978

14 Rapides Parish School Board--15.20 mills/May 13, 1978

15 Gravity Drainage District #1 Main.--1 mill/October 17, 1981

16 Road District 1A (Ward 4)

17 Road District 2C

18 Road District 3A

19 Road District 5A

20 Road District 6A (Ward 6)

21 Road District 7A (Ward 7)

22 Road District 36 (Ward 8)

23 Road District 9B (Ward 9)

24 Road District 10A (Ward 10)

25 Road District 2B (Ward 11)

26 Fire District #8 (Maint.)--20 mills/April 30,1983

27 School District No. 11 (Ward 10)--2 mills/May 7, 1980

28 School District No. 50 (Ward 11)--2 mills/September 11, 1982

29 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990

30 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987

- 1 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 2 Fire District No. 5--20 mills/Nov. 4, 1986
- 3 Fire District No. 3--12 mills/Oct. 19, 1985
- 4 Fire District No. 7--6 mills/May 3, 1986
- 5 Fire District No. 9
- 6 Fire District No. 10--20 mills/Nov. 4, 1986
- 7 Fire District No. 11
- 8 Fire District No. 12
- 9 Assessor's original millage
- 10 Plainview Fire District No. 10--10 mills/1990
- 11 Fire District #4
- 12 Fire District #7
- 13 Senior Citizens
- 14 Buckeye Recreational District
- 15 Flatwoods Fire District
- 16 Law Enforcement District (Additional)--Nov. 6, 1984
- 17 Fire District No. 6--20 mills
- 18 Library--6.0 mills/January 15, 1994
- 19 Library--1.00 mill/September 30, 2006
- 20 Recreational District Ward 9--6.14 mills/November 17, 2001
- 21 Red River
- 22 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 23 St. Bernard
- 24 St. Bernard Port, Harbor and Terminal District--All millages
- 25 Library--All millages
- 26 St. Charles
- 27 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
- 28 Library--3 mills/September 27, 1986
- 29 Law Enforcement District --3.75 mills/July 16, 2005
- 30 Assessor's original millage

- 1 St. Helena
- 2 Parishwide Road District Maintenance
- 3 Road District #1 Maintenance
- 4 Sub-Road District #2 of Road District #2 Maintenance
- 5 Road District #3 Maintenance
- 6 Road District #4 Maintenance
- 7 Road District #5 Maintenance
- 8 Road District #6 Maintenance
- 9 Parish Library
- 10 Fire Protection District #5 Maintenance
- 11 Law Enforcement District--10 mills/May 3, 1986
- 12 Assessor's original millage
- 13 Sub-Road District #1 of Road District #2
- 14 Fire Protection District #2
- 15 Fire Protection District #3
- 16 Florida Parishes Juvenile Detention Center--3 mills/1995
- 17 St. James
- 18 St. James Hospital Board--4.31 mills/May 18, 1979
- 19 Gramercy Recreation District--5 mills/May 18, 1979
- 20 Law Enforcement District--6.00 mills/July 16, 1988
- 21 Assessment District, 1985
- 22 St. John
- 23 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
- 24 Assessor's original millage
- 25 St. Landry
- 26 Gravity Drainage District No. 1 of Ward 2
- 27 Fire District #3
- 28 Fire District #2
- 29 Fire District No. 5
- 30 St. Landry Parish School Board--12 mills/May 3, 1986

- 1 Jail Maintenance Tax--1 mill/April 30, 2011
- 2 Fire District No. 6
- 3 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 4 Road District #11A, Sub-1--10.00 mills/1993
- 5 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
- 6 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 7 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 8 Road District #1, Ward 3
- 9 Road District #4--10 mills/July 21, 2001
- 10 Road District #5--15 mills/1993
- 11 Road District #6--15 mills/ May 4, 2002
- 12 Assessor's original millage
- 13 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
- 14 Fire District #1
- 15 St. Martin
- 16 Assessor's original millage
- 17 St. Mary
- 18 Wax Lake East Drainage District
- 19 Sub Gravity Drainage District of Wax Lake East
- 20 Assessor--2.9 mills/1982
- 21 Hospital Service District No. 1--7.88 mills/1999
- 22 Hospital Service District No. 1--6 mills/1999
- 23 Hospital Service District No. 1--3.47 mills/2003
- 24 St. Tammany
- 25 All millages listed on the tax roll, and in particular the parish library millages
- 26 authorized on April 5, 1980, and May 5, 1984, with the exception of the sheriff's original
- 27 millage, shall share on a pro rata basis.
- 28 Tangipahoa
- 29 Road Lighting District No. 2--5 mills/July 21, 1990
- 30 Library--.60 mills/1984

- 1 Library Maint.--2.60 mills/May 4, 1985
- 2 Garbage District # 1 Maint.--10 mills/March 26, 1983
- 3 Road District # 7 Maint.--5 mills/Sept. 11, 1982
- 4 Fire Dist. #1--2.10 mills/1978
- 5 Fire Protection District No. 1--7 mills/1998
- 6 Fire Dist. #1--5.65 mills/1996
- 7 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)
- 8 Fire Dist. #2--10 mills/1996
- 9 Law Enforcement District (Additional)--10 mills
- 10 Drainage District #4 Maint.--3 mills/April 30, 1983
- 11 Assessor's original millage
- 12 Gravity Drainage District No. 5--5 mills/April 7, 1990
- 13 Florida Parishes Juvenile Detention Center--3 mills/1995
- 14 Pontchatoula Recreation Dist.--10 mills/1996
- 15 Independence Recreation Dist.--15 mills/1996
- 16 Hammond Alternate School -- 3 mills/1996
- 17 Hammond Recreation District No. 1 – 10 Mills/November 10, 2010
- 18 Tensas
- 19 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
- 20 Medical Services--12 mills/February 28, 1987
- 21 Assessor's additional millage--1988
- 22 Terrebonne
- 23 All millages listed on the tax roll, except the sheriff's original millage, shall share a
- 24 pro rata basis.
- 25 Vermilion
- 26 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
- 27 Road District No. 3--5 mills/1979
- 28 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 29 Library -- 1.12 mills/1994

- 1 Washington
- 2 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 3 School District #2 Maintenance--0.98 mills/1981
- 4 School District #2 Support--0.98 mills/1981
- 5 Bogalusa City Schools Main./Op.--23 mills/1989
- 6 Library--4.57 mills/1987
- 7 Angie School--5 mills/1990
- 8 Assessor's millage
- 9 Rich. FD #2 -- 8 mills/1998
- 10 Bonner Creek Fire Dist.--8.46 mills/1987
- 11 Bonner Creek Fire Dist.--5 mills/1996
- 12 Spring Hill Fire Dist. #8--5.73 mills/1995
- 13 Spring Hill Fire District #8 -- 6 mills/1998
- 14 Mt. Herman Fire Dist. #9--16 mills/1995
- 15 Pine Fire Dist. #4--10 mills/1995
- 16 Angie Fire Dist. #5--10 mills/1992
- 17 Varnado Fire Dist. #6--10 mills/1992
- 18 Fire Dist. #7--5 mills/1996
- 19 Fire Dist. #7--12.27 mills/1992
- 20 Hayes Creek Fire District #3--17 mills/1999
- 21 Florida Parishes Juvenile Detention Center--3 mills/1995
- 22 West Baton Rouge
- 23 Law Enforcement District (Additional)--5 mills/1980
- 24 Assessment District of West Baton Rouge Parish--1.35 mills/1985
- 25 West Carroll
- 26 Ward 1 Road Maintenance--5.45 mills
- 27 Ward 2 Road Maintenance--4.59 mills
- 28 Ward 2 Special Tax--Road District #2--2.75 mills
- 29 Ward 3 Road Maintenance--4.96 mills
- 30 Ward 3 Special Tax--Road Dist. #3--2.98 mills

- 1 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 2 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 3 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 4 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 5 Ward 5 Road Maintenance--4.78 mills
- 6 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 7 Public Health Unit Maintenance--1.5 mills/ 1980
- 8 Roads & Bridges--8 mills/March 30, 1985
- 9 School Parishwide Maintenance--10 mills/ 1990
- 10 Assessment District
- 11 West Feliciana
- 12 Law Enforcement District (Additional)--6 mills/1986
- 13 Assessor's original millage
- 14 Winn
- 15 Law Enforcement District (Additional)--8 mills/1981
- 16 Assessor's original millage
- 17 Library -- 1979 millage
- 18 Library -- 3 mills/1999
- 19 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
- 20 less than the amount required to reimburse tax losses on the basis of the tax rolls of the
- 21 current calendar year as provided in Subsection A of this Section, the tax collector and the
- 22 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
- 23 within the parish so that the lesser amount received by each tax recipient body shall be
- 24 proportionate to the reduction in the total amount distributed to each parish, and the amount
- 25 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
- 26 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
- 27 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
- 28 Terminal District shall receive a minimum of \$125,000 and, in Allen Parish the Special Law
- 29 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
- 30 minimum of \$36,500.

1 (2) No bond millages levied to service bonds under the authority of Louisiana
2 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
3 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
4 general obligation bonds shall share in the proceeds of this Act and the governing authority
5 of the issuing political subdivision shall levy and collect or cause to be levied and collected
6 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
7 principal and interest and redemption premiums, if any, on such bonds as they mature; the
8 only exceptions to this prohibition shall be specifically included in this Subsection. In the
9 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
10 otherwise eligible to participate in the revenue sharing fund may use the funds for the
11 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
12 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
13 millage authorized in 1975 for the parish health unit shall share as an operation and
14 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
15 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
16 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
17 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
18 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
19 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
20 millages levied for operation and maintenance of those taxing districts eligible for
21 reimbursement shall have priority for reimbursement to the extent that funds are available.
22 In the parish of Bossier, bond millages and operation and maintenance millages shall share
23 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
24 therein.

25 (3) In the parish of St. Tammany, the parish governing authority shall make
26 available out of its allocated funds a sufficient amount for the operation and maintenance of
27 the food stamp offices and the service office for veterans established under R.S. 29:261. In
28 the parish of St. Tammany, the parish governing authority shall make available out of its
29 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of
30 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish

1 Registrar of Voters Office, the parish governing authority shall make available out of its
 2 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.
 3 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be
 4 distributed to the St. Charles Department of Community Services to be used for the
 5 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
 6 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

7 Section 10. In the event the distribution to the tax collector in each parish and to the
 8 city of New Orleans is more than the amount necessary to satisfy the requirements of
 9 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
 10 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
 11 days after receipt thereof, shall distribute such remaining excess amount as follows, except
 12 as otherwise provided in Subsection D of this Section:

13 A. The portion of the excess equal to the ratio that the parish public school
 14 population bears to the total population of the parish shall be allocated and distributed to the
 15 respective city and parish school boards in the parish proportionate to the public school
 16 population of each.

17 B. The next portion of the excess remaining after allocation and distribution to the
 18 school boards, equal to the ratio that the total population of all incorporated areas in the
 19 parish bears to the total parish population, shall be allocated and distributed to the respective
 20 incorporated municipalities of the parish proportionate to the respective population of each.

21 C. The remaining portion of such excess, if any, after allocation and distribution to
 22 the school boards and incorporated areas of a parish, shall be allocated and distributed to the
 23 parish governing authority.

24 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and
 25 include any recipient of excess funds hereunder. In the following parishes the tax collector
 26 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt
 27 thereof, shall distribute such excess amount as follows:

28 (1) In the parish of Plaquemines, one hundred percent thereof to the parish
 29 governing authority.

1 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five
2 percent thereof to the parish governing authority, and twenty-five percent thereof to the
3 parish school board.

4 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans
5 and thirty percent thereof to the Orleans Parish School Board.

6 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,
7 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the
8 incorporated municipalities in the parish, to be distributed to such incorporated
9 municipalities pro rata on a population basis. However, no less than twenty-five percent of
10 the funds distributed to the parish governing authority in this Paragraph shall be utilized for
11 existing drainage projects and for providing for additional pumps for those projects and
12 excluding normal labor operating costs and other normal operational costs; such funds may
13 also be used to repair parish property damaged by storms.

14 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.
15 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the
16 parish governing authority, twenty-five percent thereof to the parish school board except that
17 in the parish of Washington, which has a dual parish and city school administration, the
18 twenty-five percent to the school boards shall be prorated between the parish and city school
19 systems on the basis of public school population, and twenty-five percent thereof to the
20 incorporated municipalities in the parish, to be distributed to such incorporated
21 municipalities pro rata on a population basis, except that in the parish of West Feliciana the
22 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the
23 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
24 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
25 excess shall be retained by the sheriff.

26 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that
27 the public school population of the parish bears to the total population of the parish shall be
28 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be
29 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the
30 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the

1 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed
2 to each incorporated municipality and the balance thereof to be distributed to such
3 incorporated municipalities pro rata on a population basis.

4 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
5 the operation of two food processing plants and the remainder as follows: twenty-five
6 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
7 the parish school board for use by the school board; twenty-five percent to the municipalities
8 of the parish, out of which five hundred dollars shall first be given to each municipality and
9 the balance shall be distributed to the municipalities on the basis of the formula applying to
10 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

11 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
12 parish governing authority, thirty-three percent thereof to the parish school board, and
13 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
14 to such incorporated municipalities pro rata on a population basis; prior to the distribution
15 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
16 amount equal to any increase in the sheriff's commission deducted from library taxes over
17 and above the percentage authorized to be deducted in the 1975 calendar year; and the
18 balance of the excess shall be distributed as provided in this Paragraph. However, in the
19 parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars of
20 the excess, in addition to the commission provided in Section 6 of this Act, and the balance
21 of the excess shall be distributed as provided in this Paragraph; and further, in the parish of
22 Concordia, the tax collector shall retain the sum of thirty-five thousand dollars of the excess,
23 in addition to the commission provided in Section 6 of this Act, and the balance of the excess
24 shall be distributed as provided in this Paragraph.

25 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish
26 governing authority, thirty percent thereof to the parish school board, and thirty percent
27 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
28 municipalities pro rata on a population basis.

29 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish
30 governing authority, thirty-five percent thereof to the parish school board, and thirty percent

1 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
2 municipalities pro rata on a population basis.

3 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
4 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
5 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
6 governing authority, thirty-three and one-third percent thereof to the parish school board, and
7 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
8 be distributed to such incorporated municipalities pro rata on a population basis. Further,
9 in the parish of Evangeline the additional excess funds received by the school board as a
10 result of the change in percentages from those provided in Act 719 of the 1975 Regular
11 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
12 salaries or benefits to those school board employees to the same level or amount as were
13 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
14 excess funds are insufficient to restore the salaries or benefits to their former level or
15 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
16 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
17 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand
18 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
19 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
20 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
21 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
22 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
23 this Act, and the balance of the excess shall be distributed as provided above in this
24 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
25 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
26 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
27 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
28 provided in Section 6 of this Act, and the balance of the excess shall be distributed as
29 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
30 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish

1 governing authority before receiving its part designated in this Paragraph, by resolution
2 passed by the parish school board before receiving its part as designated in this Paragraph,
3 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
4 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
5 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
6 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
7 passage of resolutions authorizing same by respective governing authorities may retain
8 amounts fixed in the resolution not to exceed ten percent of excess received by the police
9 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

10 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
11 and one-third percent thereof to the parish governing authority, thirty-three and one-third
12 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
13 such excess amount to the incorporated municipalities in the parish, in the same amounts of
14 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
15 Extraordinary Session except:

16 (a) If the amount of excess funds is insufficient to supply the amounts distributed
17 in 1972 to each incorporated municipality in the parish, the amount to be allocated and
18 distributed to each incorporated municipality shall be reduced by the ratio that the amount
19 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore
20 to the total amount of excess funds then so distributed to all of the incorporated
21 municipalities in the parish; or

22 (b) If the amount of such excess funds exceeds the amount necessary to supply the
23 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
24 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to
25 each incorporated municipality in the parish in the ratio that the population in each bears to
26 the total population of all of the incorporated municipalities in the parish.

27 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
28 thousand dollars of such excess amount, in addition to the commission provided in Section
29 6 of this Act, to be used for the operation and maintenance of his department, and the
30 balance of the excess shall be distributed as provided above in this Paragraph.

1 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three
2 percent thereof to the parish governing authority, thirty percent thereof to the city and parish
3 school boards to be prorated between the city and parish school boards on the basis of public
4 school population, and thirty-seven percent thereof to the incorporated municipalities in the
5 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

6 (14) In the parish of Caddo, twenty-five percent thereof to the parish governing
7 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to
8 the incorporated municipalities in the parish, to be distributed to such incorporated
9 municipalities pro rata on a population basis.

10 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
11 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
12 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
13 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
14 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
15 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
16 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
17 Central, Brownsfield and East Side.

18 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
19 parish governing authority, thirty-three and one-third percent thereof to the parish school
20 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the
21 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
22 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
23 population basis.

24 (17) In the parish of Beauregard, forty percent thereof to the parish governing
25 authority, thirty-five percent thereof to the parish school board, and twenty-five percent
26 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
27 municipalities pro rata on a population basis.

28 (18) In the parish of Morehouse, one-third thereof to the parish school board,
29 one-third thereof to the parish governing authority, and one-third thereof to the incorporated

1 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on
2 a population basis.

3 (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent
4 thereof to the parish governing authority.

5 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing
6 authority, the first two hundred thousand dollars of which shall be used for existing parish
7 roads.

8 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
9 governing authority, one-third thereof to the parish school board, and one-third thereof to
10 the incorporated municipalities in the parish, to be distributed to such incorporated
11 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
12 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
13 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
14 dollars shall be disbursed to the LaSalle Association for the Developmentally Delayed,
15 however, none of these monies are to be used for salaries and provided that this amount is
16 spent to directly assist the students, and the balance of the excess shall be distributed as
17 provided above in this Paragraph.

18 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall
19 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:
20 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and
21 one-third percent thereof to the parish school board, and thirty-three and one-third percent
22 thereof to the incorporated municipalities pro rata on a population basis.

23 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the
24 Vermilion Parish assessor.

25 (24) In the parish of Red River, the initial distribution shall be two thousand five
26 hundred dollars to the National Guard Armory located in said parish and the balance of the
27 excess shall be distributed as provided in Subsections A, B, and C of this Section.

28 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall
29 be distributed to the Assumption Parish Assessor, with the residual being distributed as
30 provided in Subsections A, B, and C of this Section.

1 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
 2 until the parish or expending authority or agency has received the approval of a majority of
 3 the legislative delegation representing the parish, the senators and representatives each
 4 having an equal vote, provided that if there is a tie vote, the parish or expending authority
 5 or agency shall have one vote in order to break the tie vote.

6 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
 7 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
 8 this Section until approval of such distribution of excess funds to each recipient thereof has
 9 been granted by the member or members of the House of Representatives and the Senate
 10 who represent the parish in the legislature. Such approval shall be requested by the chief
 11 executive officer of the recipient body who shall submit to the respective members of the
 12 legislature a written request for such excess funds, such written request to contain the
 13 amount of excess funds requested and the purpose for which they will be expended. Upon
 14 receipt, but only upon receipt, by the tax collector of the written approval of such a request
 15 from each of the members of the legislature who represent the parish, the tax collector of the
 16 parish shall make the distribution requested provided that such distribution is in compliance
 17 with the provisions of this Act and particularly other provisions of this Section.

18 Section 11. The parish governing authority shall have the power and authority to
 19 expend such excess funds received by it for any governmental purpose or function and may
 20 allocate and distribute any portion of such excess funds received by it to its tax recipient
 21 bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

22 Section 12. In accordance with the provisions of this Act, the amount to be
 23 distributed to each parish and to the city of New Orleans during the Fiscal Year 2024-2025
 24 shall be as follows:

	Total Due	Sheriff's	Retirement
<u>PARISH</u>	<u>FY 2024-2025</u>	<u>Fund</u>	<u>Contribution</u>
ACADIA	\$1,140,159	\$149,755	\$21,562
ALLEN	\$446,996	\$74,225	\$9,782
ASCENSION	\$2,622,226	\$128,864	\$20,285
ASSUMPTION	\$411,850	\$87,483	\$8,217

1	AVOYELLES	\$783,857	\$126,855	\$16,702
2	BEAUREGARD	\$740,429	\$84,570	\$12,006
3	BIENVILLE	\$256,075	\$59,862	\$8,341
4	BOSSIER	\$2,500,217	\$171,249	\$46,976
5	CADDO	\$4,380,970	\$551,412	\$213,666
6	CALCASIEU	\$3,975,370	\$473,974	\$124,616
7	CALDWELL	\$205,115	\$47,508	\$6,570
8	CAMERON	\$111,775	\$50,019	\$8,238
9	CATAHOULA	\$182,905	\$47,006	\$6,240
10	CLAIBORNE	\$281,233	\$54,539	\$6,714
11	CONCORDIA	\$359,941	\$73,321	\$10,009
12	DESOTO	\$567,852	\$54,940	\$7,187
13	EAST BATON ROUGE	\$8,638,368	\$714,928	\$246,658
14	EAST CARROLL	\$131,957	\$44,495	\$6,817
15	EAST FELICIANA	\$400,092	\$49,115	\$4,901
16	EVANGELINE	\$638,177	\$73,321	\$10,812
17	FRANKLIN	\$401,945	\$73,421	\$15,590
18	GRANT	\$454,703	\$61,670	\$7,352
19	IBERIA	\$1,359,124	\$223,076	\$38,038
20	IBERVILLE	\$598,360	\$139,711	\$16,681
21	JACKSON	\$301,812	\$65,587	\$10,194
22	JEFFERSON	\$8,213,124	\$1,337,046	\$285,354
23	JEFFERSON DAVIS	\$634,514	\$69,605	\$15,775
24	LAFAYETTE	\$4,832,826	\$309,454	\$58,550
25	LAFOURCHE	\$1,944,292	\$193,647	\$40,324
26	LASALLE	\$302,193	\$55,041	\$7,187
27	LINCOLN	\$899,261	\$73,019	\$18,988
28	LIVINGSTON	\$2,970,585	\$168,638	\$27,226
29	MADISON	\$177,372	\$44,495	\$8,258
30	MOREHOUSE	\$489,551	\$100,540	\$18,679

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ENROLLED

1	NATCHITOCHE	\$717,922	\$107,671	\$15,961
2	ORLEANS	\$6,778,496	\$ 0	\$ 0
3	OUACHITA	\$3,013,268	\$274,802	\$65,902
4	PLAQUEMINES	\$435,763	\$144,231	\$25,558
5	POINTE COUPEE	\$422,323	\$64,382	\$8,691
6	RAPIDES	\$2,556,961	\$326,428	\$77,249
7	RED RIVER	\$153,811	\$42,285	\$3,027
8	RICHLAND	\$403,805	\$65,788	\$14,066
9	SABINE	\$459,495	\$68,801	\$10,647
10	ST. BERNARD	\$872,164	\$348,223	\$61,886
11	ST. CHARLES	\$1,012,786	\$106,466	\$19,750
12	ST. HELENA	\$232,389	\$44,796	\$5,993
13	ST. JAMES	\$390,312	\$93,208	\$15,631
14	ST. JOHN	\$809,401	\$118,920	\$14,498
15	ST. LANDRY	\$1,629,308	\$275,204	\$41,456
16	ST. MARTIN	\$1,042,777	\$112,593	\$12,892
17	ST. MARY	\$985,739	\$190,333	\$37,605
18	ST. TAMMANY	\$5,453,396	\$276,409	\$49,344
19	TANGIPAHOA	\$2,696,637	\$278,518	\$38,367
20	TENSAS	\$78,797	\$34,451	\$5,478
21	TERREBONNE	\$2,058,723	\$224,281	\$44,793
22	UNION	\$429,038	\$59,259	\$8,423
23	VERMILLION	\$1,151,379	\$122,536	\$20,677
24	VERNON	\$919,031	\$163,415	\$22,901
25	WASHINGTON	\$896,234	\$135,493	\$18,988
26	WEBSTER	\$740,227	\$107,269	\$23,292
27	WEST BATON ROUGE	\$557,811	\$75,028	\$10,627
28	WEST CARROLL	\$192,905	\$46,604	\$9,597
29	WEST FELICIANA	\$284,364	\$40,578	\$3,872

1	WINN	\$269,512	\$63,578	\$7,764
2	TOTAL	<u>\$90,000,000</u>	<u>\$10,043,941</u>	<u>\$2,059,430</u>

3 Section 13. The state treasurer shall distribute one-third of the total amount herein
4 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
5 Orleans Parish to the city of New Orleans, not later than the first day of December in each
6 year, one-third thereof not later than the fifteenth day of March in each year and one-third
7 thereof not later than the fifteenth day of May in each year, and each one-third of the total
8 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
9 of this Act; however, the legislative auditor may authorize the granting of additional sums
10 due any recipient in advance upon a showing that the advance receipt of such funds is
11 reasonably necessary. If the state treasurer does not distribute the fund on or before the dates
12 specified in this Act, any interest or other income derived by the state from the parish
13 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
14 together with the principal amounts due the parishes under the provisions of this Act. Any
15 interest or other income derived by the parish tax collector or the city of New Orleans from
16 the investment or other use of such total parish allocations received from the state treasurer,
17 earned prior to the distributions within the parish as required by the foregoing provisions of
18 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
19 recipients under the provisions of this Act upon distribution thereto, and the parish tax
20 collectors or the city of New Orleans may retain only investment income earned on that
21 portion of the total parish allocation to which they are otherwise entitled under the provisions
22 of this Act. In light of the fact that all assessment roll figures will not be available in time
23 to base the December distribution by the treasurer on current figures, the distribution of
24 funds on the first day of December pursuant to this Act shall be based on the distribution
25 figures for Fiscal Year 2023-2024. The remaining two distributions on the fifteenth day of
26 March and the fifteenth day of May shall be based on current figures for Fiscal Year
27 2024-2025, and such distributions shall be adjusted to compensate for the differences
28 resulting in the use of the Fiscal Year 2023-2024 figures for the December distribution.

29 Section 14. On or before such date as shall be established by the state treasurer, each
30 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually

1 shall file with the state treasurer, on such forms as the state treasurer may require, all
 2 information necessary to the computation of the funds to be distributed within the parishes,
 3 including, but not limited to, a listing of all such local entities seeking eligibility for funds
 4 as a tax recipient body under the qualifications set out in Section 1(A) of this Act, all new
 5 millages of such tax recipient bodies as are listed in Section 9(B) of this Act, and all
 6 remaining authorities on the tax rolls which are otherwise ineligible to participate in the
 7 distribution of revenue sharing funds as tax recipient bodies. The listing shall include such
 8 verification for eligibility as may be required by the state treasurer and, notwithstanding the
 9 provisions of Section 12 of this Act, no revenue sharing funds shall be distributed prior to
 10 receipt and acceptance by the state treasurer of such information and verification. The same
 11 authorities shall in the same manner submit to the state treasurer a statement of the amount
 12 of revenue sharing funds distributed to each recipient of such funds, including the amount
 13 deducted for sheriffs' commissions and for retirement system contributions and shall state
 14 clearly on such forms the amount of the distribution to each such recipient which is derived
 15 from excess funds and the amount of such distribution which represents reimbursement for
 16 tax losses by reasons of the homestead exemption. Such statement shall also include the
 17 amount of any revenue sharing funds which remain to be distributed and the recipients to
 18 which such remaining funds will be distributed.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____