

SENATE BILL NO. 195

BY SENATORS GALLOT, KOSTELKA AND LONG

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 enact R.S. 33:130.153(10), relative to the Grant Economic Development District; to provide for powers of the district; to provide for the levy and collection of a sales and use tax not to exceed two percent; to provide for exemptions; to require an election; 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. 33:130.153(10) is hereby enacted to read as follows:

§130.153. Powers of district

The district, acting by and through its board of commissioners, shall have and exercise all powers of a political subdivision necessary or convenient for the carrying out of its objects and purposes, including but not limited to rights and powers set out in this Subpart:

* * *

(10)(a) To levy and collect a sales and use tax within the boundaries of the district for such purposes and at such rate as provided by the proposition authorizing its levy, not exceeding two percent, provided the proposition submitted to a vote in accordance with the Louisiana Election Code shall be approved by a majority of the qualified electors of the district voting in an election held for that purpose. Any sales and use tax authorized to be levied and collected by the district and approved by a majority of qualified electors of the district may specifically exempt food and prescription drugs and other nonessential items from the tax; and to provide for other matters in connection therewith.

1 **(b) Any sale and use tax approved as provided in Subparagraph (a) of**
2 **this Paragraph:**

3 **(i) Shall be levied upon the sale at retail, the use, the lease or rental, the**
4 **consumption, the distribution and storage for use or consumption of tangible**
5 **personal property, and upon the sales of services within the district, all as**
6 **presently defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised**
7 **Statutes of 1950.**

8 **(ii) Shall be imposed, collected, and enforced subject to the terms of the**
9 **resolution imposing the tax and the provisions of Chapter 2-D of Subtitle II of**
10 **Title 47 of the Louisiana Revised Statutes of 1950.**

11 **(iii) Shall be imposed and collected uniformly throughout the district.**

12 **(c) Any tax levied under this Paragraph shall be in addition to all other**
13 **taxes which a parish or any municipality or other political subdivision within**
14 **the parish of Grant is now or hereafter may be authorized to levy and collect**
15 **and may exceed the limitation set forth in Article VI, Section 29(A) of the**
16 **Constitution of Louisiana.**

17 Section 2. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____