

SENATE BILL NO. 238

BY SENATOR PERRY

1 AN ACT

2 To enact R.S. 47:338.24.4, relative to municipal sales and use taxes; to authorize the
3 governing authority for the town of Duson to levy and collect an additional sales and
4 use tax; to require voter approval; to provide for the use of the tax revenue; and to
5 provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:338.24.4 is hereby enacted to read as follows:

9 **§338.24.4. Town of Duson; authority to levy additional sales and use tax**

10 **A. The governing authority of the town of Duson may levy and collect an**
11 **additional sales and use tax not in excess of one percent within the corporate**
12 **limits of the municipality.**

13 **B. The tax authorized by this Section shall be in addition to all other**
14 **taxes which the town of Duson is authorized to levy and, pursuant to Section**
15 **29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the**
16 **combined rate limitation established in Section 29(A) of Article VI of the**
17 **Constitution of Louisiana nor to the rate limitations established by R.S. 47:338.1**
18 **and 338.54, nor shall it be included in the rate limitation of any other political**
19 **subdivision. The authority granted in this Section shall not limit any prior**
20 **taxing authority granted to the town of Duson or any other political subdivision**
21 **by any other provision of law, including any authority granted to any other**
22 **political subdivision to exceed any constitutional or statutory rate limitations.**

23 **C. The sales and use tax shall be imposed by ordinance of the governing**
24 **authority of the town of Duson and shall be levied upon the sale at retail, the**
25 **use, lease, or rental, the consumption, and the storage for use or consumption**
26 **of tangible personal property and on sales of services, all as defined in Chapter**

1 2-D of this Subtitle; however, the ordinance imposing the tax shall be adopted
 2 only after the proposed tax is approved by a majority of the qualified electors
 3 voting on the proposition at an election held for that purpose and conducted in
 4 accordance with the Louisiana Election Code.

5 D. The sales and use tax authorized by this Section shall be collected at
 6 the same time and in the same manner as set forth in Chapter 2-D of this
 7 Subtitle.

8 E. The proceeds of the tax authorized by this Section may be used to
 9 fund the infrastructure and repairs of roads in the town of Duson, and
 10 permitted by the election proposition authorizing the levy of the tax.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____