Bill No.: HB0082 **Effective:** 7/1/2017

LSO No.: 17LSO-0489

Enrolled Act No.: HEA No. 0039

Chapter No.: [Chapter Number_RO]

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Local optional sales and use taxes.

Subject: Local optional sales and use taxes.

Summary/Major Elements:

- This bill clarifies that local governments may impose local optional taxes through separate ballot propositions up to the maximum amount authorized for those taxes.

- The bill also specifies the failure of a ballot proposition for a tax which is less than the maximum amount authorized for that tax will not affect a separate proposition which was previously enacted or which is sought for the remaining authorized amount of that tax.

- The bill applies to the following local optional taxes: the general purpose excise tax, the lodging excise tax, the specific purpose excise tax, the resort district excise tax and the economic development excise tax.