

Regular Session, 2000

HOUSE BILL NO. 98

BY REPRESENTATIVE THOMPSON

TAX/TAXATION: (Constitutional Amendment) Provides for the suspension of certain exemptions from the state sales and use tax and dedicates the avails therefrom for a pay increase for certain public school employees

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A JOINT RESOLUTION

Proposing to add Article VII, Section 10.11 of the Constitution of Louisiana, to provide that certain exemptions to the sales and use tax shall be suspended or made inapplicable, inoperable and of no effect under certain circumstances; to provide for the use of the avails thereon for pay increases for certain public school personnel; to provide for submission of the amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 10.11 of the Constitution of Louisiana, to read as follows:

§10.11. Sales and use tax exemptions; use of avails for public school employee pay increases

Section 10.11. Notwithstanding any provision of this constitution or law to the contrary, if the legislature by resolution or

1 ~~law suspends or makes inapplicable, inoperable, and of no effect in any~~
2 ~~manner whatsoever exemptions to the sales and use taxes levied and~~
3 ~~imposed by the state, then through the same period those exemptions~~
4 ~~shall be suspended or made inapplicable, inoperable, and of no effect~~
5 ~~as to all sales and use tax levied and imposed by the state to which such~~
6 ~~exemptions are still applicable, operable, and in effect. The avails of~~
7 ~~such sales and use taxes which are attributable to the provisions and~~
8 ~~application of this Section shall be used solely and exclusively to~~
9 ~~provide for a pay increase for public school employees of the state,~~
10 ~~parish, and city elementary and secondary school systems. Such pay~~
11 ~~increases shall be for such employees and in such amounts as provided~~
12 ~~by law.~~

13 Section 2. Be it further resolved that this proposed amendment shall be
14 submitted to the electors of the state of Louisiana at the statewide election to
15 be held on November 7, 2000.

16 Section 3. Be it further resolved that on the official ballot to be used
17 at said election there shall be printed a proposition, upon which the electors
18 of the state shall be permitted to vote FOR or AGAINST, to amend the
19 Constitution of Louisiana, which proposition shall read as follows:

20 Provides that exemptions to the state sales and use tax which are
21 suspended by act of the legislature as to a portion of such state
22 taxes shall also be suspended through the same time period for
23 the remainder of such state sales and use tax and provides that
24 the avails of such suspension shall be used solely and
25 exclusively as provided by law for pay increases for public

1 elementary and secondary school employees. (Adds Article VII,
2 Section 10.11)

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Thompson

HB No. 98

Abstract: Suspends sales and use tax exemptions to the fourth penny of the state sales and use tax and dedicates avails thereof to pay increases for public elementary and secondary school employees.

Proposed constitutional amendment constitutionally suspends any sales and use tax exemptions as to the remaining portion of the state sales and use tax when exemptions are suspended against the other portion of the taxes by legislative act. (Effectively suspends the exemptions on the fourth penny of the state sales and use tax for FY 2000-2001 after amendment becomes effective.) Dedicates the avails thereof to pay increases for public elementary and secondary school employees in a manner and in amounts as provided by law.

Provides for submission of the proposed amendment to the voters at the statewide election on November 7, 2000.

(Adds Const. Art. VII, §10.11)