Regular Session, 1997

SENATE BILL NO. 290

BY SENATORS HEITMEIER AND SMITH AND REPRESENTATIVE
DEWITT

COURTS.   Constitutional amendment to prohibit any state court from
imposing a tax on any state or local government.

1   A JOINT RESOLUTION

2   Proposing to amend Article VII, Section 1 of the Constitution of Louisiana,

3   relative to the power to tax; to prohibit the exercise of the power to tax

4   by any state court; and to specify an election for submission of the

5   proposition to electors and provide a ballot proposition.

6   Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of

7   the members elected to each house concurring, that there shall be submitted

8   to the electors of the state, for their approval or rejection in the manner

9   provided by law, a proposal to amend Article VII, Section 1 of the

10   Constitution of Louisiana, to read as follows:

11   §1. Power to Tax; Public Purpose

12   Section 1.**(A)** Except as otherwise provided by this constitution,

13   the power of taxation shall be vested in the legislature, shall never be

14   surrendered, suspended, or contracted away, and shall be exercised for

15   public purposes only.

16   **(B) The power to tax may not be exercised by any court in the**

1   **state, either by ordering the levy of a tax, an increase in an existing**

2   **tax, or the repeal of an existing tax exemption or by ordering the**

3   **legislature or any municipal or parish governing authority or any**

4   **other political subdivision or governmental entity to do so.**

5   Section 2. Be it further resolved that this proposed amendment shall be

6 submitted to the electors of the state at the congressional primary election to

7 be held in 1998.

8   Section 3. Be it further resolved that on the official ballot to be used

9 at the election there shall be printed a proposition, upon which the electors of

10 the state shall be permitted to vote FOR or AGAINST, to amend the

11 Constitution of Louisiana, which proposition shall read as follows:

12   To prohibit any state court from ordering the levy of a tax, an

13   increase in an existing tax, or the repeal of an existing tax

14   exemption and to prohibit any state court from ordering the

15   legislature or any municipal or parish governing authority or any

16   other political subdivision or governmental entity to do so.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Diane M. Burkhart.

Heitmeier (SB 290)   DIGEST

Prohibits any state court from exercising the power of taxation either by ordering the levy of a tax, an increase in an existing tax, or the repeal of an existing tax exemption or by ordering the legislature or any municipal or parish governing authority or any other political subdivision or governmental entity to do so. Specifies the submission of the amendment to the voters at the congressional primary in 1998.

(Amends Const. Art. VII, Sec. 1)