

Regular Session, 1997

SENATE BILL NO. 290

BY SENATORS HEITMEIER, SMITH , HAINKEL AND SCHEDLER
AND REPRESENTATIVES DEWITT, JENKINS AND
PERKINS

A JOINT RESOLUTION

Proposing to amend Article VII, Section 1 of the Constitution of Louisiana,
relative to the power to tax; to prohibit the exercise of the power to tax
by any state court; and to specify an election for submission of the
proposition to electors and provide a ballot proposition.

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, for their approval or rejection in the manner
provided by law, a proposal to amend Article VII, Section 1 of the
Constitution of Louisiana, to read as follows:

§1. Power to Tax; Public Purpose

Section 1.(A) Except as otherwise provided by this constitution,
the power of taxation shall be vested in the legislature, shall never be
surrendered, suspended, or contracted away, and shall be exercised for
public purposes only.

(B) The power to tax may not be exercised by any court in the
state, 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.

Section 2. Be it further resolved that this proposed amendment shall be
submitted to the electors of the state at the congressional primary election to

be held in 1998.

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

To prohibit any state court from ordering the levy of a tax, an increase in an existing tax, or the repeal of an existing tax exemption and to prohibit any state court from ordering the legislature or any municipal or parish governing authority or any other political subdivision or governmental entity to do so.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES