

ACT No. 425

HOUSE BILL NO. 135

BY REPRESENTATIVES NOWLIN, ANDERS, ARMES, ARNOLD, AUBERT, AUSTIN BADON, BOBBY BADON, BALDONE, BARRAS, BARROW, BILLIOT, BISHOP, BROSSETT, BURFORD, HENRY BURNS, TIM BURNS, BURRELL, CARMODY, CARTER, CHAMPAGNE, CHANDLER, CHANEY, CONNICK, CORTEZ, DANAHAY, DIXON, DOERGE, DOVE, ELLINGTON, FANNIN, FOIL, FRANKLIN, GALLOT, GEYMANN, GISCLAIR, GREENE, GUINN, HARDY, HARRISON, HAZEL, HENDERSON, HENRY, HOFFMANN, HONORE, HOWARD, HUTTER, HUVAL, GIROD JACKSON, MICHAEL JACKSON, ROSALIND JONES, SAM JONES, KATZ, KLECKLEY, LABRUZZO, LAMBERT, LANDRY, LEBAS, LIGI, LITTLE, LOPINTO, LORUSSO, MCVEA, MONICA, MONTOUCET, MORENO, MORRIS, PEARSON, PONTI, POPE, PUGH, RICHARD, RICHARDSON, RITCHIE, ROBIDEAUX, SCHRODER, SIMON, SMILEY, GARY SMITH, JANE SMITH, PATRICIA SMITH, ST. GERMAIN, STIAES, TALBOT, TEMPLET, THIBAUT, THIERRY, TUCKER, WHITE, WILLIAMS, WILLMOTT, AND WOOTON AND SENATORS ADLEY, ALARIO, AMEDEE, APPEL, BROOME, CHABERT, CHEEK, CROWE, DONAHUE, ERDEY, GAUTREAUX, GUILLORY, HEITMEIER, KOSTELKA, LAFLEUR, LONG, MARIONNEAUX, MARTINY, MICHOT, MILLS, MORRISH, MOUNT, NEVERS, PERRY, QUINN, SMITH, THOMPSON, WALSWORTH, AND WILLARD-LEWIS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16

A JOINT RESOLUTION

Proposing to add Article VII, Section 2.3 of the Constitution of Louisiana, relative to the authority to tax; to prohibit the state or any political subdivision from levying a new tax or fee upon the sale or transfer of immovable property; to provide for an effective date; to provide for submission of the proposed 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 2.3 of the Constitution of Louisiana, to read as follows:

§2.3. Power to Tax; Limitation; Sale or Transfer of Immovable Property

Section 2.3. No new tax or fee upon the sale or transfer of immovable property, including documentary transaction taxes or fees, or any other tax or fee, shall be levied by the state of Louisiana, by a political subdivision whose boundaries are coterminous with those of the state, or by a political subdivision, as defined in Article VI, Section 44(2) of this constitution after November 30, 2011. A

1 documentary transaction is any transaction pursuant to any instrument, act, writing,
 2 or document which transfers or conveys immovable property. Fees for the cost of
 3 recordation, filing, or maintenance of documents, or records effectuating the sale or
 4 transfer of immovable property, impact fees for development of property, annual
 5 parcel fees, and ad valorem taxes shall not be considered taxes or fees upon the sale
 6 or transfer of immovable property.

7 Section 2. Be it further resolved that the provisions of this amendment shall become
 8 effective on November 30, 2011.

9 Section 3. Be it further resolved that this proposed amendment shall be submitted
 10 to the electors of the state of Louisiana at the statewide election to be held on November 19,
 11 2011.

12 Section 4. Be it further resolved that on the official ballot to be used at said election
 13 there shall be printed a proposition, upon which the electors of the state shall be permitted
 14 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
 15 read as follows:

16 To prohibit the levy of new taxes or fees upon the sale or transfer of
 17 immovable property, including documentary transaction taxes or fees, or any
 18 other tax or fee, by the state or any of its political subdivisions after
 19 November 30, 2011. (November 30, 2011) (Adds Article VII, Section 2.3)

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE