

1 partnerships. (3) The legislature may provide by law that a family court has
 2 jurisdiction of cases involving title to movable and immovable property when those
 3 cases relate to the partition of community property and the settlement of claims
 4 arising from matrimonial regimes when such action arises as a result of divorce or
 5 annulment of marriage. (4) The legislature may provide by law for a tax court with
 6 jurisdiction of civil and criminal cases involving state and local tax matters.

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8 Section 2. Be it further resolved that this proposed amendment shall be submitted
 9 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 10 2014.

11 Section 3. Be it further resolved that on the official ballot to be used at the election,
 12 there shall be printed a proposition, upon which the electors of the state shall be permitted
 13 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
 14 follows:

15 Do you support an amendment to authorize a tax court for the adjudication
 16 of civil and criminal state and local tax matters? (Amends Article V, Section
 17 16(A))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Thierry HB No. 515

Abstract: Authorizes a tax court for the adjudication of state and local tax matters.

Present constitution provides for the jurisdiction of the district courts of the State. District courts have original jurisdiction of all civil and criminal matters.

Present constitution provides an exception to the jurisdiction of district courts for administrative agency determinations in worker's compensation matters.

Proposed constitutional amendment retains present constitution and adds an exception for a tax court as the court of original jurisdiction for civil and criminal tax matters.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. V, §16(A))