A JOINT RESOLUTION

Proposing to amend Article III, Section 2(A)(4)(b) of the Constitution of Louisiana, relative to regular sessions of the legislature; to provide for the consideration of certain matters during certain regular sessions; 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 amend Article III, Section 2(A)(4)(b) of the Constitution of Louisiana, to read as follows:

§2. Sessions

Section 2.(A) Annual Session.

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(4)

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(b) During any session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced or considered unless its object is to enact the General Appropriation Bill; enact the comprehensive capital budget; make an appropriation; levy or authorize a

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
new tax; increase an existing tax; levy, authorize, increase, decrease, or repeal a fee; dedicate revenue; legislate with regard to tax **abatements**, exemptions, exclusions, deductions, **incentives, rebates**, reductions, repeals, or credits; **legislate with regard** to tax administration, collection, imputation, or reporting; or legislate with regard to the issuance of bonds. In addition, a matter intended to have the effect of law, including a measure proposing a suspension of law, which is not within the subject matter restrictions provided in this Subparagraph may be considered at any such session if:

(i) It is prefiled no later than the deadline provided in Subparagraph (2) of this Paragraph, provided that the member shall not prefile more than five such matters pursuant to this Subsubparagraph; or

(ii) Its object is to enact a local or special law which is required to be and has been advertised in accordance with Section 13 of this Article and which is not prohibited by the provisions of Section 12 of this Article.

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Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 24, 2015.

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 YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to add legislation regarding tax abatements, incentives, and rebates and tax administration, collection, imputation, and reporting to the list of subject matters which may be considered during a regular legislative session held in an odd-numbered year? (Amends Article III, Section 2(A)(4)(b))
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)]

**Abstract:** Adds tax abatements, incentives, and rebates and tax administration, collection, imputation, and reporting to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.

**Present constitution** provides that during any session convening in an odd-numbered year, no matter shall be introduced or considered unless its object is to enact the General Appropriation Bill or the comprehensive capital budget, to make an appropriation, levy or authorize a new tax, increase an existing tax, levy, authorize, increase, decrease, or repeal a fee, dedicate revenue, legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits, or legislate with regard to the issuance of bonds. Provides exceptions to this subject matter limitation.

**Proposed constitutional amendment** retains present constitution but adds tax abatements, incentives, and rebates and tax administration, collection, imputation, and reporting to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

(Amends Const. Art. III, §2(A)(4)(b))