





1 greater than, the annual estimated revenue to be derived from the state taxes to be  
 2 collected and received on aviation fuel. The proceeds of any tax levied by a political  
 3 subdivision on gasoline, motor fuels, and special fuels shall be deposited into the  
 4 trust fund and used solely and exclusively for costs associated with construction and  
 5 maintenance of state, federal, or local roads and bridges in their respective  
 6 jurisdiction. The amount of monies received by each parish from the trust fund as  
 7 a result of the levy of the local tax shall be equal to the amount of taxes collected on  
 8 sales of gasoline, motor fuels, and special fuels sold in each respective parish that  
 9 levies the tax. The Legislature may provide for distribution of these monies by law.  
 10 Unencumbered and unexpended balances at the end of each fiscal year shall remain  
 11 in the trust fund. The earnings realized in each fiscal year on the investment of  
 12 monies in the trust fund shall be deposited in and credited to the trust fund.

13 \* \* \*

14 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 15 to the electors of the state of Louisiana at the statewide election to be held on October 24,  
 16 2015.

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

21 Do you support an amendment to authorize a parish governing authority to  
 22 levy an excise tax on gasoline, motor fuel, and special fuels for use on  
 23 highway construction and maintenance projects in their parish? (Amends  
 24 Article VII, Section 4(C) and 27(B))

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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)]

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HB 639 Original

2015 Regular Session

Robideaux

**Abstract:** Authorizes political subdivisions to levy an excise tax on gasoline, motor fuels, and special fuels for highway construction and maintenance projects in their parishes.

Present constitution prohibits the levy of a severance tax, income tax, inheritance tax or tax on motor fuels by a political subdivision.

Proposed constitutional amendment changes present constitution by authorizing a parish governing authority, to levy an excise tax on gasoline, motor fuels, and special fuels.

Present constitution establishes the Transportation Trust Fund as a special treasury fund and requires that all state taxes levied on gasoline and motor fuels be deposited annually into the fund. The current state excise taxes on gasoline and motor fuels total 20 cents per gallon. Monies in the fund are used to provide for construction and maintenance of roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, and the Parish Transportation Fund. Further, present constitution prohibits the levy of any state or local sales tax on gasoline and motor fuels.

Proposed constitutional amendment retains present constitution but adds requirement that the proceeds of any tax levied by a political subdivision on gasoline, motor fuels, and special fuels shall be deposited into the trust fund and used solely and exclusively for costs associated with construction and maintenance of state, federal, or local roads and bridges in their respective jurisdiction. Further requires the amount of monies received by each parish from the trust fund as a result of the levy of the local tax shall be equal to the amount of taxes collected on sales of gasoline, motor fuels, and special fuels sold in each respective parish that levies the tax.

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

(Amends Const. Art. VII, §4(C) and 27(B))