

2015 Regular Session

SENATE BILL NO. 221

BY SENATOR ADLEY

FUNDS/FUNDING. Provides for dedications and restrictions on the deposit of sales tax revenues related to motor vehicles into the Transportation Trust Fund and an infrastructure bank. (See Act)

1 AN ACT  
2 To amend and reenact R.S. 48:77(A) and (B) and 2074(A) and to repeal R.S. 48:77(C),  
3 2077(24), and Chapter 32 of Title 48 of the Louisiana Revised Statutes of 1950,  
4 comprised of R.S. 48:2111 through 2119, relative to the dedication and use of certain  
5 funds for transportation purposes; to provide for the deposit and the use of the avails  
6 of certain taxes on the sale, use, lease, or rental of motor vehicles to the  
7 Transportation Trust Fund and for other transportation uses; to repeal provisions  
8 dedicating certain sales taxes in the event of a projected deficit in the official  
9 Revenue Estimating Conference forecast; to abolish the Transportation Mobility  
10 Fund, including the sources of funding, the use of the monies in the fund, and  
11 authority to approve projects for such purposes; to provide for an effective date; and  
12 to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 48:77(A) and (B) and 2074(A) are hereby amended and reenacted  
15 to read as follows:

16 §77. Transportation Trust Fund; dedication and uses of certain monies for  
17 transportation purposes

1           A. Beginning July 1, ~~2008~~ **2016**, from the avails of the taxes imposed by  
2 Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes  
3 of 1950 from the sale, use, lease or rental, the distribution, the consumption, and the  
4 storage for use or consumption of motor vehicles which are taxable pursuant to said  
5 Chapters 2, 2-A, and 2-B, and after satisfying the requirements of Article VII,  
6 Section 9(B) of the Constitution of Louisiana relative to the Bond Security and  
7 Redemption Fund, the treasurer shall deposit the following amounts as provided in  
8 Subsection B of this Section:

9           (1) For Fiscal Year ~~2008-2009~~ **2016-2017**, ~~ten~~ **twenty-five** percent of such  
10 avails.

11           (2) For Fiscal Year ~~2009-2010~~ **2017-2018**, ~~twenty~~ **fifty** percent of such  
12 avails.

13           (3) For Fiscal Year ~~2010-2011~~ **2018-2019**, ~~thirty~~ **seventy-five** percent of such  
14 avails.

15           (4) For Fiscal Year ~~2011-2012~~, ~~fifty~~ percent of such avails.

16           (5) For Fiscal Year ~~2012-2013~~ ~~seventy-five~~ percent of such avails.

17           (6) For Fiscal Year ~~2013-2014~~, ~~eighty-five~~ percent of such avails.

18           (7) For Fiscal Year ~~2014-2015~~ **2019-2020** and thereafter, all of the collections  
19 **such avails.**

20           B. The avails of the taxes dedicated pursuant to Subsection A of this Section  
21 shall be deposited for the purposes **to the funds** specified **for the following**  
22 **purposes:**

23           (1) ~~Ninety-three percent to~~ **The first seventy million dollars of the total**  
24 **avails shall be deposited into the Transportation Trust Fund to be used**  
25 **exclusively for state highway pavement and bridge sustainability projects in**  
26 **accordance with the department of transportation and development definitions**  
27 **of such projects.**

28           (2) **After compliance with the provisions of Paragraph (B)(1) of this**  
29 **Subsection, ninety-three percent of the remaining avails shall be deposited into**

1 the Transportation Trust Fund to be appropriated and expended as follows:

2 (a) Not less than thirty percent ~~of the total avails deposited in the~~  
3 ~~Transportation Trust Fund pursuant to Subsection A of this Section~~ shall be  
4 dedicated to **highway priority program projects classified as** capacity projects **in**  
5 **accordance with the Department of Transportation and Development**  
6 **definitions of such projects.**

7 (b) Seven percent ~~of the total avails deposited in the Transportation Trust~~  
8 ~~Fund pursuant to Subsection A of this Section~~ shall be used exclusively for port  
9 **construction and development** priority **program** projects as provided in Chapter  
10 47 of Title 34 (R.S. 34:3451 through 3463).

11 (c) The remainder of the ~~total avails deposited in the Transportation Trust~~  
12 ~~Fund pursuant to Subsection A of this Section~~ **after compliance with**  
13 **Subparagraphs (B)(2)(a) and (b) of this Paragraph** shall be used exclusively for  
14 **highway** priority projects. **Such projects shall be specifically for state highway**  
15 **pavement and bridge sustainability in accordance with the Department of**  
16 **Transportation and Development definitions of such projects.**

17 ~~(2)(3)~~ **Seven percent After compliance with the provisions of Paragraph**  
18 **(B)(1) of this Subsection, seven percent of the remaining avails shall be**  
19 **deposited** to the ~~Transportation Mobility Fund~~ **infrastructure bank as provided in**  
20 **the Act which originated as House Bill No. of this 2015 Regular Session of**  
21 **the Legislature.** ~~Unless otherwise approved by the Louisiana Transportation~~  
22 ~~Authority, the~~ ~~The~~ ~~avails deposited in the Transportation Mobility Fund pursuant to~~  
23 ~~Subsection A of this Section~~ **infrastructure bank pursuant to this Subsection** shall  
24 be used exclusively for final design and construction and shall not be used for  
25 studies.

26 \* \* \*

27 §2074. Louisiana Transportation Authority; creation; board of directors; meetings;  
28 quorum

29 A. The Louisiana Transportation Authority, hereafter referred to as the

1 "authority", is hereby created possessing full corporate powers to promote, plan,  
 2 finance, develop, construct, control, regulate, operate, and maintain any tollway or  
 3 transitway to be constructed within its jurisdiction. ~~Additionally, the authority shall~~  
 4 ~~administer and disburse the funds deposited into the Transportation Mobility Fund~~  
 5 ~~in accordance with the provisions of R.S. 48:2112 et seq.~~

6 \* \* \*

7 Section 2. R.S. 48:77(C) and 2077(24) and Chapter 32 of Title 48 of the Louisiana  
 8 Revised Statutes of 1950, comprised of R.S. 48:2111 through 2119, are hereby repealed.

9 Section 3. This Act shall take effect and become operative if and when the Act  
 10 enacting an infrastructure bank which originated as House Bill No. \_\_\_\_\_ of this 2015  
 11 Regular Session is enacted into law and becomes effective.

---

The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Jay R. Lueckel.

---

#### DIGEST

SB 221 Original

2015 Regular Session

Adley

Present law provides for the dedication and deposit of the avails of certain sales and use tax monies into the Transportation Trust Fund (TTF) beginning July 1, 2008. Provides for the uses of such monies for certain highway, port priority projects, and Transportation Mobility Fund projects as approved by the La. Transportation Authority.

Present law specifically provides for a phase-in of the avails, from the sale, use, lease, rental of motor vehicles which are taxable under the sales tax code, to be deposited into the Transportation Trust Fund as follows: beginning July 1, 2008, for Fiscal Year 2009, ten percent; for Fiscal Year 2010, twenty percent; for Fiscal Year 2011, thirty percent; for Fiscal Year 2012, fifty percent; for Fiscal Year 2013, seventy-five percent; for Fiscal Year 2014, eighty-five percent; for Fiscal Year 2015 and thereafter, all of the collections.

Proposed law revises the phase-in as follows: beginning July 1, 2016, for Fiscal Year 2017, twenty-five percent; for Fiscal Year 2018, fifty percent; for Fiscal Year 2019, seventy-five percent; for Fiscal Year 2020 and thereafter, all of such avails.

Present law provides for allocating the proceeds as follows: ninety-three percent to the Transportation Trust Fund and seven percent to the Transportation Mobility Fund. Monies in the TTF are to be distributed for the following - not less than thirty percent for capacity projects; seven percent for port priority projects; and the remainder of the monies shall be used exclusively for priority projects. Monies in the Transportation Mobility Fund shall be used for final design and construction and shall not be used for studies.

Proposed law provides that the first seventy million dollars of total avails shall be deposited into the TTF to be used exclusively for state highway pavement and bridge sustainability projects. Thereafter, ninety-three percent of the avails shall be deposited into the TTF to be allocated as follows: thirty percent for highway priority program projects classified as capacity projects; seven percent for port construction and development priority program projects; and the remaining avails for state highway pavement and bridge sustainability

projects.

Proposed law provides that the remaining seven percent shall be deposited to the infrastructure bank as provided in the Act which originated as HB No. \_\_\_\_ for final design and construction and shall not be used for studies.

Present law provides that if a deficit for the current fiscal year is projected due to a decrease in the official forecast, the treasurer is directed to reduce the deposits required by these provisions until such time as the official forecast equals or exceeds the forecast in effect prior to the projected deficit, at which time the reduction shall cease.

Proposed law repeals the deficit reduction provisions.

Proposed law also repeals statutory provisions relative to the Transportation Mobility Fund.

Effective if and when HB No. \_\_\_\_ of the 2015 Regular Session enacting an infrastructure bank is enacted and becomes effective.

(Amends R.S. 48:77(A) and (B) and 2074(A); repeals R.S. 48:77(C), 2077(24), and 2111 through 2119)