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## DIGEST

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HB 518 Reengrossed

2015 Regular Session

Stokes

**Abstract:** Allows the consideration of any legislation regarding taxes or the dedication of revenue 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 regarding the subject matters which may be considered during a regular session convening in an odd-numbered year, replaces "dedicate revenue" with the broader "legislate with regard to the dedication of revenue" and replaces "levy or authorize a new tax, increase an existing tax, and legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits" with the broader "legislate with regard to taxes" and otherwise retains present constitution.

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))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Remove the proposed additions of tax abatements, incentives, and rebates and tax administration, collection, imputation, and reporting to the subject matter jurisdiction of the regular session convening in an odd-numbered year.
2. Change "dedicate revenue" to "legislate with regard to the dedication of revenue" and change "levy or authorize a new tax, increase an existing tax, and legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits" to "legislate with regard to taxes" in the subject matter jurisdiction regular session convening in an odd-numbered year.

3. Make conforming changes to the ballot language.

The Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill:

1. Add technical change to ballot language specifying that certain restrictions on legislation introduced in odd-numbered years are being eliminated.