

1 Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members
2 elected to each house concurring, that there shall be submitted to the electors of the state of
3 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
4 amend Article VII, Section 3(A) of the Constitution of Louisiana, to read as follows:

5 §3. Collection of Taxes

6 Section 3(A). The legislature shall prohibit the issuance of process to restrain
7 the collection of any tax. It shall provide a complete and adequate remedy for the
8 prompt recovery of an illegal or unconstitutional tax paid by a taxpayer.

9 * * *

10 Section 3. Be it further resolved that this proposed amendment shall be submitted
11 to the electors of the state of Louisiana at the statewide election to be held on October 12,
12 2019.

13 Section 4. Be it further resolved that on the official ballot to be used at the election,
14 there shall be printed a proposition, upon which the electors of the state shall be permitted
15 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
16 follows:

17 Do you support an amendment to require a complete remedy in law to
18 taxpayers for their prompt recovery of any constitutional tax and to allow the
19 jurisdiction of the Board of Tax Appeals to extend to matters related to the
20 constitutionality of taxes? (Amends Article VII, Section 3(A); Adds Article
21 V, Section 35)

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)]

HB 428 Engrossed 2019 Regular Session Dwight

Abstract: Provides that the Board of Tax Appeals has jurisdiction over matters related to taxes, fees, or other claims against the state; authorizes the legislature to extend the jurisdiction under certain circumstances; and authorizes the legislature to provide remedies in law related to unconstitutional taxes paid by taxpayers.

Present constitution authorizes the legislature to provide a complete and adequate remedy for the prompt recovery of an illegal tax paid by a taxpayer.

Proposed constitution retains present constitution and authorizes the legislature to provide a remedy in law for unconstitutional taxes paid.

Proposed constitution provides that the Board of Tax Appeals has jurisdiction over all matters related to state and local taxes, fees, or other claims and against the state, and allows the legislature to extend the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, or other matters related to its jurisdiction by a two-thirds vote of elected members.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Amends Const. Art. VII, §3(A); Adds Const. Art. V, §35)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Make technical amendments.
2. Provide that the jurisdiction of the Board of Tax Appeals is over all matters related to state and local taxes or fees.
3. Amend the ballot language to incorporate proposed law provision which authorizes the extension of the jurisdiction of the Board of Tax Appeals by a two-thirds vote of the legislature.