
SENATE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Re-
Reengrossed House Bill No. 428 by Representative Dwight

1 AMENDMENT NO. 1

2 On page 1, line 2, after "Proposing" insert "to amend Article VII, Section 3(A) and"

3 AMENDMENT NO. 2

4 On page 1, line 3, after "Appeals;" insert "to provide a remedy for payment of
5 unconstitutional taxes;"

6 AMENDMENT NO. 3

7 On page 1, between lines 17 and 18, insert:

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

13 §3. Collection of Taxes

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

18 * * *

19 AMENDMENT NO. 4

20 On page 1, line 18, change "Section 2." to "Section 3."

21 AMENDMENT NO. 5

22 On page 2, line 1, change "Section 3." to "Section 4."

23 AMENDMENT NO. 6

24 On page 2, delete lines 5 through 7 and insert:

25 "Do you support an amendment to protect taxpayers by requiring a complete
26 remedy in law for the prompt recovery of any unconstitutional tax paid and
27 to allow the jurisdiction of the Board of Tax Appeals to extend to matters
28 related to the constitutionality of taxes? (Amends Article VII, Section 3(A);
29 Adds Article V, Section 35)"