

Regular Session, 2009

SENATE BILL NO. 8

BY SENATOR N. GAUTREAUX

FISCAL CONTROLS. Constitutional amendment to allow nonrecurring revenues to be used to give a tax refund or rebate to anyone required to file a Louisiana individual income tax return. (2/3-CA13s1(A))

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 10(D)(2)(g) of the Constitution of Louisiana, relative

3 to state funds; to authorize the allocation or appropriation of money designated in the

4 official forecast as nonrecurring for a tax refund or tax rebate to anyone required to

5 file a Louisiana individual income tax return; and to specify an election for

6 submission of the proposition to electors and provide a ballot proposition.

7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members

8 elected to each house concurring, that there shall be submitted to the electors of the state, for

9 their approval or rejection in the manner provided by law, a proposal to add Article VII,

10 Section 10(D)(2)(g) of the Constitution of Louisiana, to read as follows:

11 §10. Expenditure of State Funds

12 Section 10.

13 * * *

14 (D) Appropriations.

15 * * *

16 (2) Except as otherwise provided in this constitution, the appropriation or

17 allocation of any money designated in the official forecast as nonrecurring shall be

1 made only for the following purposes:

2 * * *

3 **(g) Providing for appropriations for a tax refund or tax rebate to anyone**
 4 **required to file a Louisiana individual income tax return, which appropriation**
 5 **shall be authorized by a law enacted by the legislature which may be introduced**
 6 **and considered in any regular session of the legislature, notwithstanding the**
 7 **provisions of Article III, Section 2 of this constitution.**

8 Section 2. Be it further resolved that this proposed amendment shall be submitted
 9 to the electors of the state of Louisiana at the statewide election to be held on November 14,
 10 2009.

11 Section 3. Be it further resolved that on the official ballot to be used at said election
 12 there shall be printed a proposition, upon which the electors of the state shall be permitted
 13 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
 14 read as follows:

15 To authorize the legislature to appropriate nonrecurring revenues for a tax
 16 refund or tax rebate to anyone required to file a Louisiana individual income
 17 tax return, which appropriation shall be authorized by law.

18 (Adds Article VII, Section 10(D)(2)(g))

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Present constitution provides that Revenue Estimating Conference shall designate in each official forecast those monies which are nonrecurring. Such nonrecurring monies shall be allocated or appropriated for the following purposes:

- (1) Retiring or defeasance of state debt in advance of maturity.
- (2) Providing for payments against unfunded accrued liability of public retirement systems which payments are in addition to the required annual amortization.
- (3) Providing funding for capital outlay projects.
- (4) For allocation or appropriation for deposit into the Budget Stabilization Fund.
- (5) Providing for deposit in the Coastal Protection and Restoration Fund.

- (6) Providing for new highway construction for which federal matching funds are available.

Proposed constitutional amendment adds to the purposes for which nonrecurring revenues may be used and authorizes the appropriation of nonrecurring revenues for a tax refund or tax rebate to anyone required to file a Louisiana individual income tax return, which appropriation shall be authorized by a law enacted by the legislature, which may be introduced and considered in any regular session of the legislature.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2008.

(Adds Article VII, Section 10(D)(2)(g))