



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, or for appropriations**  
 5 **or allocations of such nonrecurring money to the general fund to offset the loss**  
 6 **of current collections caused by such tax refunds or tax rebates. Such**  
 7 **appropriations or allocations shall be authorized by a law enacted by the**  
 8 **legislature which may be introduced and considered in any regular session of**  
 9 **the legislature, notwithstanding the provisions of Article III, Section 2 of this**  
 10 **constitution.**

11 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 12 to the electors of the state of Louisiana at the statewide election to be held on November 2,  
 13 2010.

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

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

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

---

The original instrument was prepared by Danielle Doiron. The following digest, which does not constitute a part of the legislative instrument, was prepared by Jay Lueckel.

---

#### DIGEST

N. Gautreaux (SB 8)

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 allocation or nonrecurring revenues for a tax refund or tax rebate to anyone required to file a Louisiana individual income tax return, or for appropriation or allocations of such nonrecurring money to the general fund to offset the loss of current collections caused by such tax refunds or tax rebates. Such appropriations or allocations 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 2, 2010.

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

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Finance to the original bill.

1. Clarifies that such tax refunds or tax rebates shall apply to appropriations or allocations of non-recurring monies to the state general fund to offset the loss of current collections.
2. Changes election date for submission to voters from November 14, 2009 to November 2, 2010.