SLS 13RS-1 **ORIGINAL**

Regular Session, 2013

SENATE BILL NO. 1

BY SENATOR CLAITOR

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATION. Constitutional amendment to prohibit legislation relative to state tax rebates from being considered during a regular session held in an even-numbered year. (2/3-CA13s1(A))

A JOINT RESOLUTION

Proposing to amend Article III, Section 2(A)(3)(b) and (4)(b) of the Constitution of Louisiana, relative to annual sessions; to provide that no legislation relative to state tax rebates shall be considered during a regular session held in an even-numbered year; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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

§2. Sessions

Section 2. (A) Annual Session.

* * *

(3)(a) * * *

(b) No measure levying or authorizing a new tax by the state or by any statewide political subdivision whose boundaries are coterminous with the state; increasing an existing tax by the state or by any statewide political subdivision

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whose boundaries are coterminous with the state; or legislating with regard to tax exemptions, exclusions, deductions**, rebates** or credits shall be introduced or enacted during a regular session held in an even-numbered year.

(4)(a) * * *

(b) During any session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced or considered unless its object is to enact the General Appropriation Bill; enact the comprehensive capital budget; 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, **rebates,** or credits; or legislate with regard to the issuance of bonds. In addition, a matter intended to have the effect of law, including a measure proposing a suspension of law, which is not within the subject matter restrictions provided in this Subparagraph may be considered at any such session if:

* * *

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the first statewide election occurring after the adoption of this Joint Resolution.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to treat tax rebates the same as other tax matters and therefore to prohibit legislation relative to state tax rebates from being considered during a regular session held in an even-numbered year?

(Amends Constitution Article III, Section 2(A)(3)(b) and (4)(b))

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

DIGEST

Present constitution provides that no measure levying or authorizing a new tax by the state or by any statewide political subdivision; increasing an existing tax by the state or by any statewide political subdivision; or legislating with regard to tax exemptions, exclusions, deductions or credits may be introduced or enacted during a regular session held in an even-numbered year.

Proposed constitutional amendment includes tax rebates among the measures which may not be introduced or enacted during a regular session held in an even-numbered year.

Present constitution provides that during any session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced or considered unless its object is to enact the General Appropriation Bill; enact the comprehensive capital budget; 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.

Proposed constitutional amendment includes tax rebates among the measures which may be filed during any session convening in an odd-numbered year.

Specifies submission of the amendment to the voters at the first statewide election occurring after the adoption of this Joint Resolution.

(Amends Const. Art. III, Sec. 2(A)(3)(b) and (4)(b))

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