A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A), (B), and (C), to add Article VII, Section 4.1, and to repeal Article IX, Section 9 of the Constitution of Louisiana, relative to taxes related to natural resources and the use of such taxes; to levy a tax on the use of hydrocarbon processing facilities; to dedicate the proceeds of such tax; to reduce certain individual income tax rates; to establish the Hydrocarbon Facilities Tax Fund and to provide for the deposit and use of monies in such fund; to repeal the First Use Tax Trust Fund; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article X, Section 29(C) of the Constitution of Louisiana.

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 of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 4(A), (B), and (C), and to add Article VII, Section 4.1, and to repeal Article IX, Section 9 of the Constitution of Louisiana, to read as follows:

§4. Income Tax; Severance Tax; Political Subdivisions

Section 4.(A)(1) Income Tax. Equal and uniform taxes may be levied on net incomes, and these taxes may be graduated according to the amount of net income.
However, the state individual and joint income tax schedule of rates and brackets shall never exceed the rates and brackets set forth in Title 47 of the Louisiana Revised Statutes of 1950 on January 1, 2003.

(2) For all tax years beginning on and after January first of the fiscal year after the Treasurer receives written certification from the Public Retirement Systems' Actuarial Committee that the retirement systems' unfunded accrued liability has been eliminated as required by Article X, Section 29(E)(2)(c) of this constitution, the state individual and joint income tax schedule of rates shall be uniformly, permanently reduced to reflect the savings to the state's general fund of both of the following:

(a) The payment required by Section 4.1(F)(2)(d) of this Article of two hundred fifty million dollars each fiscal year from the Hydrocarbon Facilities Tax Fund into the general fund as a replacement for revenue lost because of the reduction in the tax rates provided for in this Paragraph.

(b) The revenue no longer needed from the state general fund each fiscal year to make the annual employer contributions actuarially-required by Article X, Section 29(E)(2)(c) of this constitution in order to eliminate such liability. The amount of such savings upon which the reduction in the tax rates provided for in this Paragraph shall be based on the average of the amount of the last ten fiscal years' contributions paid from the state general fund.

(3) Federal income taxes paid shall be allowed as a deductible item in computing state income taxes for the same period.

(B) Severance Tax. Taxes may be levied on natural resources severed from the soil or water, to be paid proportionately by the owners thereof at the time of severance. Natural resources may be classified for the purpose of taxation. Such taxes may be predicated upon either the quantity or value of the products at the time and place of severance. No Exception as provided for in Section 4.1 of this Article, no further or additional tax or license shall be levied or imposed upon oil, gas, or sulphur leases or rights. No additional value shall be added to the assessment of land by reason of the presence of oil, gas, or sulphur therein or their production therefrom.
However, sulphur in place shall be assessed for ad valorem taxation to the person, firm, or corporation having the right to mine or produce the same in the parish where located, at no more than twice the total assessed value of the physical property subject to taxation, excluding the assessed value of sulphur above ground, as is used in sulphur operations in such parish. Likewise, the severance tax shall be the only tax on timber; however, standing timber shall be liable equally with the land on which it stands for ad valorem taxes levied on the land.

(C) Political Subdivisions; Prohibitions. A political subdivision of the state shall not levy a severance tax, a tax on the use of hydrocarbon processing facilities, income tax, inheritance tax, or tax on motor fuel.

* * *

§4.1. Tax on the Use of Hydrocarbon Processing Facilities; Dedication of the Proceeds of the Tax

A. Imposition of tax. (1) In addition to all other taxes and licenses, there is hereby levied a tax upon the use of hydrocarbon processing facilities in Louisiana by the owners of the hydrocarbons processed therein.

(2) The tax shall become effective on January 1, 2016.

(3)(a) The tax shall be levied at the rate of four percent of the price or value of condensate, crude oil, including any natural gas liquids or condensate contained therein, and natural gas and natural gas liquids which undergo hydrocarbon processing in a hydrocarbon processing facility within this state.

(b) A credit against the tax imposed by this Section shall be granted to owners who have paid to this state or another state of the United States a tax on the severance from the soil or water of hydrocarbons which undergo hydrocarbon processing in a hydrocarbon processing facility within this state, if the severance tax is based upon the value of the hydrocarbons at the time and place of severance.

(4) In order to encourage national oil and gas production from wells with minimal production capabilities, the owners of the following hydrocarbons from the
following types of wells shall be exempt from the payment of the tax when using
facilities in the state to process them:

(a) Oil produced from a well classified as an oil well and determined to be
incapable of producing an average of more than twenty-five barrels of oil per
producing day during an entire month of operation, and which also produces at least
fifty percent salt water per day; however, the use of hydrocarbon processing facilities
to process oil from a multiple well lease or property shall be taxable, unless all such
wells are determined to be incapable.

(b) Oil produced from a well classified as an oil well, and determined to be
a "stripper well", which is an oil well incapable of producing an average of more
than ten barrels of oil per producing day during an entire operating month.

(c) Gas produced from an oil well which has been determined to have a
wellhead pressure of fifty pounds per square inch gauge or less under operating
conditions or, in the case of gas rising in a vaporous state through the annular space
between the casing and tubing of such oil well and released through lines connected
with the casinghead gas which has been determined to have a casinghead pressure
of fifty pounds per square inch gauge or less under operating conditions for the entire
operating month. For purposes of applying this exemption, an oil well being
produced by the method commonly known as gas lift shall be presumed to have a
wellhead pressure of fifty pounds per square inch or less under operating conditions
in the absence of a determination to the contrary.

(d) Gas produced from a gas well which has been determined to be incapable
of producing an average of two hundred fifty thousand cubic feet of gas per day
during an entire operating month.

B. Payment. The tax shall be paid in the manner provided for in this Section
by the owner or proportionately by the owners of the hydrocarbons at the time
hydrocarbon processing facilities located in this state are first used to process them,
and the rate of usage shall be measured at the first point of processing.

C. Duplication. There shall be no duplication of the tax, in that:
(1) Once any owner has paid all or his proportionate share of the tax due on
the use of any hydrocarbon processing facility to process hydrocarbons owned by
him, no further tax shall be due from him or from any subsequent owner of his
interest for the use of facilities to process the same hydrocarbons or derivatives of
those hydrocarbons.

(2) In addition, a credit against the tax imposed by this Section shall be
granted to owners who have paid a similar tax to another state for using hydrocarbon
processing facilities to process hydrocarbons subsequently imported into Louisiana.
Such credit shall be granted only in the case where the state to which a similar tax
has been paid grants a similar credit. In no event shall the credit be greater than the
tax imposed by Louisiana upon use of facilities to process the same amount of
hydrocarbons.

D. Administration and Collection. (1) The taxes levied hereunder shall be
due and payable monthly. Every owner of hydrocarbons using hydrocarbon facilities
within this state shall pay the tax due on or before the fifteenth day of the second
month following the month in which the tax accrues, and shall provide such
information as may be required by law or regulation.

(2)(a) The tax due from owners of hydrocarbons shall be collected and
remitted by the owner or operator of the facility in which the hydrocarbons are
processed. In addition, every person purchasing hydrocarbons upon which the tax
levied by this Section has not been paid shall deduct from any amount due any owner
the amount of the tax levied by this Section before making such payments.

(b) Any owner or operator of a hydrocarbon processing facility who
neglects, fails, or refuses to collect and remit the tax levied by this Section, and any
person purchasing hydrocarbons who fails to deduct and withhold the amount of
taxes due as required by this Section, shall be liable for the full amount of such taxes,
interest, and penalties that should have been collected and remitted, or deducted and
withheld.
(3) The taxes due shall operate as a first lien and privilege on the hydrocarbons of the owner from whom the tax is due, which lien and privilege shall follow such hydrocarbons into the hands of third persons whether in good or bad faith, and whether the hydrocarbons are found in a manufactured or unmanufactured state.

(4) The Department of Revenue, or its successor, shall administer, enforce, and collect the tax in the same manner and according to the same procedures provided by law and regulations to the department for the administration, enforcement, and collection of other taxes, including but not limited to laws concerning the imposition of interest and penalties. In addition, the legislature may, if approved by two-thirds of the elected members of each house of the legislature, specifically provide by law for the administration, enforcement, and collection of the tax, including but not limited to the time of payment of the tax and changes in the administration, enforcement, and collection procedures provided for in this Paragraph. Except as provided for in this Section, there shall be no other exemptions, deductions, credits, or refunds allowed against the tax.

E. Definitions. The following terms shall have the meaning ascribed to them in this Paragraph unless the context clearly indicates otherwise:

(1) "Barrel" means a volumetric unit of measure for crude oil and petroleum products equivalent to forty-two U.S. gallons.

(2) "Crude oil" means any liquid hydrocarbon naturally occurring at atmospheric temperature and pressure, and any natural gas liquids or condensate contained therein.

(3) "Cubic feet of natural gas" means natural gas measured at a base pressure of 15.025 pounds per square inch absolute and at a base temperature of sixty degrees Fahrenheit, provided, that whenever the conditions of pressure and temperature differ from the above bases, conversion of the volume from these conditions to the above bases shall be made in accordance with the Ideal Gas Laws with correction for deviation from Boyle's Law, which correction must be made unless the pressure at

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the point of measurement is two hundred pounds per square inch gauge, or less, all
in accordance with methods and tables generally recognized by and commonly used
in the natural gas industry. For all purposes of computing standard cubic feet of
natural gas under this Subparagraph the barometric pressure shall be presumed to be
14.7 pounds per square inch absolute at the place of measurement.

(4)(a) "Hydrocarbon" means a chemical compound containing atoms of both
carbon and hydrogen, including but not limited to crude oil, condensate, natural gas,
and natural gas liquids.

(b) "Hydrocarbon" shall not mean petrochemicals, coal, lignite, materials
derived from agriculture or forestry products, or nitrogenous fertilizers.

(5)(a) "Hydrocarbon processing" means any process, procedure, or operation
by which a hydrocarbon or mixture of hydrocarbons undergoes any one or more of
the following:

(i) Absorption.

(ii) Adsorption.

(iii) Catalytic Reaction.

(iv) Chemical reaction or treatment.

(v) Compression.

(vi) Cooling.

(vii) Dehydration.

(viii) Depressurization.

(ix) Desulfurization.

(x) Emulsion treating.

(xi) Evaporation.

(xii) Expansion.

(xiii) Extraction.

(xiv) Filtration.

(xv) Fractionation.

(xvi) Heating or heat exchange.
(xvii) Isomerization.

(xviii) Liquefaction.

(xix) Nitrogen rejection.

(xx) Phase separation.

(xxi) Pressure, velocity, or flow measurement.

(xxii) Pressurization.

(xxiii) Pumping.

(xxiv) Purification.

(xxv) Refrigeration.

(xxvi) Regasification.

(xxvii) Sweetening.

(xxviii) Thermal reaction or treatment.

(xxix) Throttling.

(xxx) Refining.

( xxxi) Any use of a hydrocarbon in a manufacturing process in the

state.

(b) "Hydrocarbon processing" shall not include the direct venting or flaring

into the atmosphere of gas produced from oil or gas wells.

(6) "Hydrocarbon processing facility" means any plant, building,

construction, structure, or equipment located in Louisiana and used to perform all or

a part of the processes, procedures, or operations provided for in Subparagraph

(E)(5); however, such terms shall not include motor vehicles, railway cars, ships,

barges, or vessels.

(7) "Natural gas" means naturally occurring mixtures of hydrocarbon gases

and vapors, including but not limited to methane and ethane, that exist in either a

gaseous state or in a solution with crude oil.

(8) "Owner" means the person or persons having title to hydrocarbons at the

time they are processed in hydrocarbon processing facilities in Louisiana.
(9) "Person" or "taxpayer" means an individual, firm, association of persons, partnership, corporation, or other entity.

(10) "Petrochemicals" means products other than refined petroleum products and which are typically single chemical compounds produced from a chemical process in which petroleum is used. Such products are used as materials in the manufacture of other finished products. "Petrochemicals" shall include but not be limited to the following: acetylene, ethylene, propylene, butylene, butadiene, benzene, toluene, xylene, methanol, or any other mixture or derivative of such petrochemicals.

(11) "State" means a state of the United States.

(12) "Use of hydrocarbon processing facilities" or "use of facilities" means processing, or causing to be processed, hydrocarbons in a hydrocarbon processing facility in Louisiana.

F. Dedication. (1) All funds received related to the levy of the tax provided for in this Section shall be deposited immediately upon receipt into the state treasury and shall be credited to a special fund hereby created in the state treasury to be known as the Hydrocarbon Facilities Tax Fund. Notwithstanding any other provision of this constitution, such money shall be deposited as provided for in this Section and the money in the Hydrocarbon Facilities Tax Fund shall be used solely as provided in Subparagraph (F)(2). All unexpended and unencumbered money in the fund at the end of the year shall remain in the fund to be invested by the treasurer in any manner which may be provided by law, and the income earned on such investments shall be credited to the fund.

(2) The money in the fund shall be used each fiscal year solely as provided for in this Paragraph; however, the amounts provided for in this Paragraph shall be proportionally increased or decreased each fiscal year to reflect tax collections above or below the total amount of appropriations provided for by this Paragraph.

(a) Three hundred seventy million dollars shall be appropriated by the legislature to the Board of Regents for distribution to public institutions of post
secondary education according to the formula for equitable distribution of funds to such institutions provided for in Article VIII, Section 5(D)(4) of this constitution. The money appropriated by the legislature shall not displace, replace, or supplant appropriations from the general fund or other funds for such purposes made prior to the appropriations required by this Subsubparagraph.

(b)(i) Two hundred fifty million dollars shall be appropriated by the legislature for the maintenance of and in an effort to improve health outcomes in the following health care areas:

(aa) Adult disability and aging services.

(bb) Developmental disabilities services.

(cc) Primary and preventive health care services;

(dd) Public health services.

(ee) Substance abuse and mental health services.

(ff) Health care services provided via the Medicaid program operated by the Department of Health and Hospitals.

(gg) Health care services provided at the current and former state hospitals operated by the Louisiana State University Health Care Services Division.

(ii) The money appropriated shall not displace, replace, or supplant appropriations from the state general fund for such health care services below the amounts appropriated to provide such services in the 2015-2016 Fiscal Year.

(c) Eighty million dollars shall be appropriated by the legislature each fiscal year to the state Department of Education for distribution to each school district in the state in an amount sufficient to fund a board-approved early childhood or prekindergarten program in all public elementary schools to educate children who are younger than the minimum age provided by law for entrance to first grade. The money appropriated by the legislature shall not displace, replace, or supplant appropriations from the general fund or other funds for early childhood or prekindergarten programs in public elementary schools made prior to the appropriations required by this Subsubparagraph.
(d)(i) Two hundred fifty million dollars shall be appropriated by the legislature to the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana for the amortization of the retirement systems' unfunded accrued liability as required by Article X, Section 29(E)(2)(c) of this constitution until the Public Retirement Systems' Actuarial Committee provides written certification to the Treasurer that such unfunded accrued liability is eliminated. This payment shall be in addition to any payments required by Article X, Section 29(E)(2)(c) and Article VII, Section 10(D)(2)(b). The allocation between the two systems shall be in proportion to the balance of the unfunded accrued liability of each system. The payments to the public retirement systems shall not be used to reduce the actuarially-required employer contributions to the systems, shall not be included in system assets for purposes of determinations with respect to cost-of-living increases, nor shall the payments be used, directly or indirectly, to fund cost-of-living increases for retirees of the systems.

(ii) Beginning in the fiscal year after the Treasurer receives written certification from the Public Retirement Systems' Actuarial Committee that such unfunded accrued liability is eliminated, the Treasurer shall deposit two hundred fifty million dollars each fiscal year in the general fund for the purpose of replacing the revenue from the individual income tax and enabling the reduction of the burden of such tax as provided for in Section 4(A) of this Article.

(e) One hundred fifty million dollars shall be deposited in the Transportation Trust Fund provided for in Article VII, Section 27 of this constitution to be used as in the manner authorized by that provision.

Section 2. 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 of Louisiana, for their approval or rejection in the manner provided by law, a proposal to repeal Article IX, Section 9 of the Constitution of Louisiana.
Section 3. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 24, 2015.

Section 4. Be it further resolved that on the official ballot to be used at the 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 levy a tax on the use of hydrocarbon processing facilities in Louisiana by the owners of the hydrocarbons processed therein at the rate of 4% of the price or value of the hydrocarbons, to dedicate the proceeds of the tax to public institutions of post secondary education, to the maintenance and improvement of health care, to the funding of an early childhood or prekindergarten program, to the reduction of the state retirement systems' unfunded accrued liability, to the Transportation Trust Fund, and, after the state retirement systems' unfunded accrued liability is eliminated, to reduce the state individual income tax rates, and to repeal the First Use Tax Trust Fund and create the Hydrocarbon Facilities Tax Fund? (Amends Article VII, Section 4(A), (B), and (C); Adds Article VII, Section 4.1; Repeals Article IX, Section 9)

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 55 Original 2015 Regular Session Ritchie

Abstract: Authorizes the levy of a tax beginning Jan. 1, 2016, on the use of hydrocarbon processing facilities in this state and dedicates the proceeds of such tax.

Present constitution prohibits the levy of a tax other than severance tax on "oil, gas, or sulphur leases or rights." Proposed constitutional amendment changes present constitution by authorizing the levy of a tax on the use of hydrocarbon processing facilities.

Proposed constitutional amendment provides that the tax on the use of hydrocarbon processing facilities shall begin to be collected on Jan. 1, 2016. Further defines "hydrocarbon" as a chemical compound containing atoms of both carbon and hydrogen, including but not limited to crude oil, condensate, natural gas, natural gas liquids, and any

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refined petroleum products. The term "hydrocarbon processing facility" is defined as any plant, building, structure, or equipment located in La. used to perform all or a part of a very broadly defined list of processes, procedures, or operations which encompass every aspect of the production, treatment, transportation, refining, and processing of hydrocarbons.

Proposed constitutional amendment exempts motor vehicles, railway cars, ships, barges, and vessels from the definition of "facilities". In addition, the direct venting or flaring into the atmosphere of gas produced from oil or gas wells is specifically excluded from the definition of "hydrocarbon processing".

Proposed constitutional amendment levies the tax at a rate of 4% of the price or value of condensate, crude oil, including natural gas liquids or condensate, and natural gas and natural gas liquids which undergo hydrocarbon processing in a hydrocarbon processing facility within the state.

A credit against the tax is granted to owners who have paid to this state or any other state a tax on the severance of hydrocarbons, if the severance tax is based upon the value of the hydrocarbons at the time and place of severance.

Proposed constitutional amendment exempts oil and gas from stripper and incapable-type wells whether in or outside of the state.

Proposed constitutional amendment provides for the tax to be paid by the owner or proportionately by the owners of the hydrocarbons at the time facilities located in this state are first used to process them, and the rate of usage is measured at that point.

Duplication of the tax is prohibited, in that:

(1) Once any owner has paid all or his proportionate share of the tax due on hydrocarbons owned by him, no further tax is due from him or from any subsequent owner of his interest for the subsequent use of facilities to process the same hydrocarbons or derivatives of those hydrocarbons.

(2) A credit against the tax is granted to owners who have paid a similar tax to another state of the U. S. for using hydrocarbon processing facilities to process hydrocarbons subsequently imported into this state. The credit is granted only if the state grants a similar credit.

Proposed constitutional amendment requires owners or operators of processing facilities to collect the tax. Purchasers of hydrocarbons upon which the tax has not been paid are required to deduct the amount of the tax before making payments to the owner. If they are not collected or withheld, the purchasers are liable for the tax.

The taxes operate as a first lien and privilege on the hydrocarbons, and the lien follows the hydrocarbons into the hands of third persons whether in good or bad faith, and whether the hydrocarbons are found in a manufactured or unmanufactured state.

The Dept. of Revenue administers the tax in the same manner and according to the same procedures provided by law and regulations for the administration of other taxes, including laws concerning the imposition of interest and penalties. Authorizes the legislature to approve, by a vote of two-thirds of the elected members of each house of the legislature, to provide by law for the administration, enforcement, and collection of the tax, including laws providing for time of payment of the tax, and changes in the administration, enforcement, and collection procedures set forth above. No other exemptions, deductions, credits, or refunds are allowed against the tax.

Proposed constitutional amendment prohibits political subdivisions from levying a tax on or related to hydrocarbon processing or the use of hydrocarbon processing facilities.
Proposed constitutional amendment repeals the First Use Tax Trust Fund provisions and establishes the Hydrocarbon Facilities Tax Fund and requires the money in the fund to be used each fiscal year solely for the following purposes; however, the amounts required must be proportionally increased or decreased each fiscal year to reflect tax collections above or below the total amount of appropriations required as set forth below.

1. $300 million must be appropriated to the Board of Regents for distribution to public institutions of post secondary education according to the formula for equitable distribution of funds to such institutions provided for in Const. Art. VIII, Sec. 5(D)(4) of the constitution. The money appropriated by the legislature must not displace, replace, or supplant appropriations from the general fund or other funds for such purposes made prior to the appropriations required by this part of the proposed constitutional amendment.

2. $250 million must be appropriated for the maintenance of and in an effort to improve health outcomes in certain enumerated health care areas.

The money appropriated must not displace, replace, or supplant appropriations from the state general fund for such health care services below the amounts appropriated to provide such services in the 2015-2016 Fiscal Year.

3. $80 million must be appropriated each fiscal year to the Department of Education for distribution to each school district in the state in an amount sufficient to fund a board-approved early childhood or prekindergarten program in all public elementary schools to educate children who are younger than the minimum age provided by law for entrance to first grade. The money appropriated must not displace, replace, or supplant appropriations from the general fund or other funds for early childhood or prekindergarten programs in public elementary schools made prior to the appropriations required by this part of the proposed constitutional amendment.

4. $250 million must be appropriated to the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana for the amortization of the retirement systems' unfunded accrued liability as required by Const. Art. X, Sec. 29(E)(2)(c) until the Public Retirement Systems' Actuarial Committee provides written certification to the Treasurer that such unfunded accrued liability is eliminated. The payment must be in addition to any payments required by Const. Art. X, Sec. 29(E)(2)(c) and Art. VII, Sec. 10(D)(2)(b). The allocation between the two systems must be in proportion to the balance of the unfunded accrued liability of each system. The payments to the public retirement systems cannot be used to reduce the actuarially-required employer contributions to the systems, cannot be included in system assets for purposes of determinations with respect to cost-of-living increases, nor can they be used, directly or indirectly, to fund cost-of-living increases.

5. $150 million must be deposited in the Transportation Trust Fund to be used in the manner authorized by that provision.

Proposed constitutional amendment requires the Treasurer to deposit $250 million each fiscal year in the general fund beginning in the fiscal year after receiving written certification from the Public Retirement Systems' Actuarial Committee that the unfunded accrued liability is eliminated. For all tax years beginning on and after January 1st of the fiscal year after the Treasurer receives such written certification, the state individual and joint income tax schedule of rates must be uniformly, permanently reduced to reflect the savings to the state's general fund of both of the following:

1. The payment required above of $250 million each fiscal as a replacement for revenue lost because of reduction in the tax rates.
(2) The revenue that will no longer be needed from the state general fund each fiscal year to make the annual employer contributions actuarially-required by Const. Art. X, Sec. 29(E)(2)(c) in order to eliminate such liability. The amount of such savings upon which the reduction in the tax rates is to be based must be the average of the amount of the last 10 fiscal years' contributions made which were paid from the state general fund.

All unexpended and unencumbered money in the fund at the end of the year remains in the fund and income earned on investments of the money is credited to the fund.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

(Amends Const. Art. VII, Sec. 4(A), (B) and (C); Adds Const. Art. VII, Sec. 4.1; Repeals Const. Art. IX, Sec. 9)

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