HLS 19RS-852 ORIGINAL

2019 Regular Session

HOUSE BILL NO. 428

1

BY REPRESENTATIVE DWIGHT

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

TAX APPEALS/BOARD: (Constitutional Amendment) Extends the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes and fees

A JOINT RESOLUTION

2	Proposing to amend Article VII, Section 3(A) and to add Article V, Section 35 of the
3	Constitution of Louisiana, relative to the jurisdiction of the Board of Tax Appeals;
4	to provide for a remedy for payment of unconstitutional taxes; to provide for
5	submission of the proposed amendment to the electors; and to provide for related
6	matters.
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 of
9	Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
10	Article V, Section 35 of the Constitution of Louisiana, to read as follows:
11	§35. Remedies for Taxpayers
12	Section 35. In order to provide the remedies to taxpayers required by Article
13	VII, Section 3(A) of this Constitution, the Board of Tax Appeals with its jurisdiction
14	related to taxes, fees, or other claims against the state, as established by law, is
15	continued, subject to change by law enacted by two-thirds of the elected members
16	of each house of the legislature. The legislature may extend the jurisdiction of the
17	Board of Tax Appeals by a law enacted by a two-thirds vote of the elected members
18	of each house of the legislature to matters concerning the constitutionality of taxes,
19	fees, or other matters related to its jurisdiction.

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members
2	elected to each house concurring, that there shall be submitted to the electors of the state of
3	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
4	amend Article VII, Section 3(A) of the Constitution of Louisiana, to read as follows:
5	§3. Collection of Taxes
6	Section 3(A). The legislature shall prohibit the issuance of process to restrain
7	the collection of any tax. It shall provide a complete and adequate remedy for the
8	prompt recovery of an illegal or unconstitutional tax paid by a taxpayer.
9	* * *
10	Section 3. Be it further resolved that this proposed amendment shall be submitted
11	to the electors of the state of Louisiana at the statewide election to be held on October 12,
12	2019.
13	Section 4. Be it further resolved that on the official ballot to be used at the election,
14	there shall be printed a proposition, upon which the electors of the state shall be permitted
15	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
16	follows:
17	Do you support an amendment to require a complete remedy in law to
18	taxpayers for the prompt recovery of any unconstitutional tax and to extend
19	the jurisdiction of the Board of Tax Appeals to hear matters related to the
20	constitutionality of taxes? (Amends Article VII, Section 3(A); Adds Article
21	V, Section 35)

## **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 428 Original

2019 Regular Session

Dwight

**Abstract:** Extends the jurisdiction of the Board of Tax Appeals to matters related to the constitutionality of taxes, fees, or other claims against the state and authorizes the legislature to provide remedies in law related to unconstitutional taxes paid by taxpayers.

<u>Present constitution</u> authorizes the legislature to provide a complete and adequate remedy for the prompt recovery of an illegal tax paid by a taxpayer.

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

<u>Proposed constitution</u> retains <u>present constitution</u> and authorizes the legislature to provide a remedy in law for unconstitutional taxes paid.

<u>Proposed constitution</u> extends the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, or other matters related to its jurisdiction.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Amends Const. Art. VII, §3(A); Adds Const. Art. V, §35)