1

2019 Regular Session

HOUSE BILL NO. 428

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 add Article V, Section 35 of the Constitution of Louisiana, relative to the 3 jurisdiction of the Board of Tax Appeals; to authorize the legislature to extend the 4 jurisdiction of the Board of Tax Appeals; to provide for submission of the proposed 5 amendment to the electors; and to provide for related matters. 6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members 7 elected to each house concurring, that there shall be submitted to the electors of the state of 8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add 9 Article V, Section 35 of the Constitution of Louisiana, to read as follows: 10 §35. Remedies for Taxpayers 11 Section 35. The Board of Tax Appeals is continued, subject to change by law 12 enacted by two-thirds of the elected members of each house of the legislature. It 13 shall have jurisdiction over all matters related to state and local taxes or fees or other claims against the state as provided by law. The legislature may extend the 14 15 jurisdiction of the Board of Tax Appeals, by a law enacted by a two-thirds vote of 16 the elected members of each house of the legislature, to matters concerning the 17 constitutionality of taxes, fees, or other matters related to its jurisdiction. 18 Section 2. Be it further resolved that this proposed amendment shall be submitted 19 to the electors of the state of Louisiana at the statewide election to be held on October 12, 20 2019.

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

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

Section 3. Be it further resolved that on the official ballot to be used at the election,

4 follows:

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- 5 Do you support an amendment to allow the jurisdiction of the Board of Tax
- Appeals to extend to matters related to the constitutionality of taxes? (Adds
- 7 Article 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 Re-Reengrossed

2019 Regular Session

Dwight

Abstract: Provides that the Board of Tax Appeals has jurisdiction over matters related to taxes, fees, or other claims against the state and authorizes the legislature to extend the jurisdiction under certain circumstances.

<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.

<u>Proposed constitution</u> provides that the Board of Tax Appeals has jurisdiction over all matters related to state and local taxes, fees, or other claims and against the state, and allows the legislature to extend the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, or other matters related to its jurisdiction by a two-thirds vote of elected members.

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

(Adds Const. Art. V, §35)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Judiciary</u> to the <u>original</u> bill:

- 1. Make technical amendments.
- 2. Provide that the jurisdiction of the Board of Tax Appeals is over all matters related to state and local taxes or fees.
- 3. Amend the ballot language to incorporate <u>proposed law</u> provision which authorizes the extension of the jurisdiction of the Board of Tax Appeals by a two-thirds vote of the legislature.

The Committee Amendments Proposed by <u>House Committee on Civil Law and Procedure</u> to the <u>engrossed</u> bill:

1. Add a technical amendment to the ballot language.

The House Floor Amendments to the reengrossed bill:

- 1. Remove proposed change to Article VII, Section 3(A) of the Constitution of Louisiana from Section 35 that would authorize the legislature to provide remedies in law related to unconstitutional taxes paid by taxpayers.
- 2. Remove the ballot language regarding support of a requirement of a complete remedy in law for unconstitutional taxes paid by a taxpayer.