

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Adley to Engrossed Senate Bill No. 355 by Senator Mills

1 AMENDMENT NO. 1

2 On page 1, line 2, after "Proposing to" delete the remainder of line 2 and insert the  
3 following:

4 "amend the introductory paragraph of Section 4(D)(4), Section 4(D)(4)(a), and the  
5 introductory paragraph of Section 4(D)(4)(b), and Section 27(A) and to add Section  
6 10.13 and Section 28 of Article VII of the Constitution of Louisiana, relative to"

7 AMENDMENT NO. 2

8 "On page 1, delete lines 3 through 8 in their entirety and insert the following:

9 "the dedication, distribution, and allocation of state taxes and the stabilization of  
10 funding for certain programs; to provide for the allocation and distribution of  
11 severance taxes; to provide for the dedication of taxes imposed on the sale, use, lease  
12 or rental, the distribution, the consumption, and the storage for use or consumption  
13 of motor vehicles; to provide for appropriations to fund certain health care programs;  
14 to provide procedures for adjustment of certain appropriations to eliminate a  
15 projected deficit; to provide for the dedication of certain sales and use taxes to the  
16 Better Highways and Higher Education Fund; and to specify an election for  
17 submission of the proposition to electors and provide a ballot proposition."

18 AMENDMENT NO. 3

19 On page 1, line 11, after "proposal to" delete the remainder of line 11 and delete line 12 and  
20 insert the following"

21 "amend the introductory paragraph of Section 4(D)(4), Section 4(D)(4)(a), and the  
22 introductory paragraph of Section 4(D)(4)(b), and Section 27(A) and to add Sections  
23 10.13 and Section 28 of Article VII of the Constitution of Louisiana, to read as  
24 follows:"

25 AMENDMENT NO. 4

26 On page 1, between lines 12 and 13, insert the following:

27 "Article VII. Revenue and Finance

28 \* \* \*

29 §4. Income Tax; Severance Tax; Political Subdivisions

30 \* \* \*

31 (D) \* \* \*

32 (4) Effective ~~April 1, 2012~~ **July 1, 2015**, the provisions of this Subparagraph  
33 shall be implemented if and when the last official forecast of revenues adopted for  
34 a fiscal year before the start of that fiscal year contains an estimate of severance tax  
35 revenues derived from natural resources other than sulphur, lignite, or timber in an  
36 amount which exceeds the actual severance tax revenues from such natural resources  
37 collected in Fiscal Year 2008-2009. Upon the adoption of such official forecast, the  
38 Revenue Estimating Conference shall certify that the requirements for the  
39 implementation of the provisions contained in this Subparagraph have been met. In  
40 such event, the following distributions and allocations of severance tax revenues and  
41 other revenues provided in this Subparagraph shall be effective and implemented for  
42 the fiscal year for which the official forecast was adopted, and each year thereafter.

1 The legislature shall provide by law for the administrative procedures necessary to  
2 change the severance tax allocation to parishes from a calendar year basis to a fiscal  
3 year basis.

4 (a) Remittance to parishes.

5 (i) ~~In the first fiscal year of implementation of this Subparagraph~~ **For Fiscal**  
6 **Year 2015-2016**, the maximum amount of severance tax on all natural resources  
7 other than sulphur, lignite, or timber which is remitted to the parish in which  
8 severance or production occurs shall not exceed one million eight hundred fifty  
9 thousand dollars. For all subsequent fiscal years, the maximum amount remitted to  
10 a parish shall not exceed two million eight hundred fifty thousand dollars.

11 (ii) On July first of each year **beginning July 1, 2017**, the maximum amount  
12 remitted to the parish in which severance or production occurs, as provided in Item  
13 (i) of this Subsubparagraph, shall be increased by an amount equal to the average  
14 annual increase in the Consumer Price Index for all urban consumers for the previous  
15 calendar year, as published by the United States Department of Labor, which amount  
16 shall be as calculated and adopted by the Revenue Estimating Conference.

17 (iii) Of the total amount of severance tax revenues remitted in a fiscal year  
18 to a parish governing authority pursuant to the provisions of this Subparagraph, any  
19 portion which is in excess of the amount of such tax revenues remitted to that parish  
20 in ~~Fiscal Year 2011-2012~~ **Fiscal Year 2014-2015** shall be known as "excess  
21 severance tax". At least fifty percent of the excess severance tax received by a parish  
22 governing authority in a fiscal year shall be expended within the parish in the same  
23 manner and for the same purposes as monies received by the parish from the Parish  
24 Transportation Fund.

25 (b) Deposit into the Atchafalaya Basin Conservation Fund **to begin in Fiscal**  
26 **Year 2015-2016**.

27 \* \* \*

28 AMENDMENT NO. 5

29 On page 3, between lines 17 and 18, insert the following:

30 " \* \* \*

31 §27. Transportation Trust Fund

32 Section 27.(A) Creation of fund. **(1)** Effective January 1, 1990, there shall  
33 be established in the state treasury as a special permanent trust fund the  
34 Transportation Trust Fund ("the trust fund") in which shall be deposited the "excess  
35 revenues" as defined herein which are a portion of the avails received in each year  
36 from all taxes levied on gasoline and motor fuels and on special fuels (said avails  
37 being referred to as the "revenues") as provided herein. After satisfying pledges  
38 respecting that portion of the revenues attributable to the tax rates in effect at the  
39 time of such pledges for the payment of obligations for bonds or other evidences of  
40 indebtedness on the effective date of this Section, the treasurer shall allocate such  
41 portion of the revenues received in each year as necessary to pay all principal,  
42 interest, premium, if any, and other obligations incident to the issuance, security, and  
43 payment in respect of bonds as authorized in Paragraph (C) hereof. Thereafter, the  
44 portion of the revenues remaining shall be deposited in the Bond Security and  
45 Redemption Fund in the state treasury. After ~~(1) (a)~~ the payment of any obligations  
46 for bonds or other evidences of indebtedness in existence on the effective date of this  
47 Section which are secured by revenues; ~~(2) (b)~~ payments in respect of bonds  
48 authorized in Paragraph (C) hereof; and ~~(3) (c)~~ credit to the Bond Security and  
49 Redemption Fund, the treasurer shall deposit in and credit to the trust fund all of the  
50 revenues remaining (the "excess revenues") from the avails of all taxes levied on  
51 gasoline and motor fuels and on special fuels, as follows: for the fiscal year  
52 beginning July 1, 1989, the avails of twelve cents per gallon of said taxes received  
53 on and after January 1, 1990; for the fiscal year beginning on July 1, 1990, the avails  
54 of fourteen cents per gallon of said taxes; for the fiscal year beginning on July 1,  
55 1991, and thereafter, the avails of all taxes levied on gasoline and motor fuels and  
56 on special fuels. Purchases of gasoline, diesel fuel, or special fuels which are subject  
57 to excise tax under Chapter 7 of Subtitle II of Title 47 of the Louisiana Revised

1 Statutes of 1950 shall be exempt from the state sales tax and any sales tax levied by  
 2 a political subdivision as defined by Article VI, Section 44(2). All monies  
 3 appropriated by the Federal Highway Administration and the Federal Aviation  
 4 Administration, or their successors, either reimbursed or paid directly, shall be paid  
 5 directly or deposited in and credited to the trust fund.

6 **(2)(a) Effective July 1, 2015, after satisfying the requirements of Article**  
 7 **VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security**  
 8 **and Redemption Fund, the treasurer shall deposit in and credit the avails of the**  
 9 **taxes imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the**  
 10 **Louisiana Revised Statutes of 1950 from the sale, use, lease or rental, the**  
 11 **distribution, the consumption, and the storage for use or consumption of motor**  
 12 **vehicles which are taxable pursuant to said Chapters 2, 2-A, and 2-B, as**  
 13 **provided by law, into the Transportation Trust Fund and the Transportation**  
 14 **Mobility Fund in the following amounts:**

- 15 **(i) For Fiscal Year 2015-2016, ten percent of such avails.**
- 16 **(ii) For Fiscal Year 2016-2017, twenty percent of such avails.**
- 17 **(iii) For Fiscal Year 2017-2018, thirty percent of such avails.**
- 18 **(iv) For Fiscal Year 2018-2019, fifty percent of such avails.**
- 19 **(v) For Fiscal Year 2019-2030 and thereafter, all of such avails.**

20 **(b) Monies deposited pursuant to the provisions of Subsubparagraph (a)**  
 21 **of this Subparagraph shall be expended as provided by law.**

22 \* \* \*

23 **§28. Better Highways and Higher Education Fund**

24 **A.(1) The secretary of the Department of Revenue shall provide written**  
 25 **notification to the commissioner of administration and to the chairs of the**  
 26 **Senate Committee on Finance and the House Committee on Appropriations of**  
 27 **the effective date of any federal law which the secretary determines will directly**  
 28 **or indirectly cause or require vendors located out-of-state to collect and remit**  
 29 **Louisiana state sales and use tax on their Internet, mail order, or other sales**  
 30 **into the state.**

31 **(2) Of the proceeds of state sales and use taxes collected during each**  
 32 **fiscal year after the effective date of such federal law, the secretary and the**  
 33 **Louisiana Legislative Auditor shall agree on a reasonable estimate of the**  
 34 **amount of such proceeds which are remitted by vendors located out-of-state as**  
 35 **a direct or indirect result of the federal law. An "indirect result of the federal**  
 36 **law" includes those remittances which may have begun to be collected in**  
 37 **months prior to the effective date of the federal law, but which the secretary and**  
 38 **legislative auditor determine would not have been collected but for the**  
 39 **imminent passage of such law.**

40 **B.(1) The estimated amount of state sales and use taxes collected from**  
 41 **vendors located out-of-state on Internet, mail order, or other sales into the state**  
 42 **because of a federal law as provided for in Subsection A of this Section shall be**  
 43 **deposited upon receipt in the state treasury.**

44 **(2) After compliance with the requirements of Article VII, Section 9(B)**  
 45 **of the Constitution of Louisiana relative to the Bond Security and Redemption**  
 46 **Fund and prior to any money being placed into the general fund or any other**  
 47 **fund, an amount equal to that deposited as required by Paragraph (1) of this**  
 48 **Subsection shall be credited by the treasurer to a special fund hereby created**  
 49 **in the state treasury to be known as the Better Highways and Higher Education**  
 50 **Fund. The money in the fund shall be appropriated by the legislature to be used**  
 51 **solely as provided for in Subsection C of this Section.**

52 **(3)(a) The money in the fund shall be invested by the treasurer in the**  
 53 **same manner as money in the state general fund and interest earned on the**  
 54 **investment of the money shall be credited to the fund after compliance with the**  
 55 **requirements of Article VII, Section 9(B) relative to the Bond Security and**  
 56 **Redemption Fund.**

57 **(b) All unexpended and unencumbered money in the fund at the end of**  
 58 **the year shall remain in the fund.**

59 **C. The money in the Better Highways and Higher Education Fund shall**  
 60 **be appropriated by the legislature each fiscal year to be used solely as follows:**

1           **(1) Fifty percent shall be appropriated to the Transportation Trust Fund**  
2 **to be expended solely and exclusively for the costs of construction and/or**  
3 **maintenance in Highway Priority Program projects.**

4           **(2) Fifty percent shall be appropriated to public postsecondary**  
5 **institutions in the same proportion as the institution's average federally-**  
6 **financed research and development expenditures for the latest three years**  
7 **according to the data in the "Federally Financed Higher Education R&D**  
8 **Expenditures" report of the National Science Foundation issued on or before**  
9 **January first preceding a state fiscal year."**

10 AMENDMENT NO. 6

11 On page 3, delete lines 25 through 29 and on page 4, delete lines 1 and 2 and insert the  
12 following:

13           Do you support an amendment to remove the limitation for distributing severance  
14 taxes to the parish governing authorities in which severance occurs and to the  
15 Atchafalaya Basin Conservation Fund and to place in the constitution the statutory  
16 dedication of certain sales taxes on motor vehicles to the Transportation Trust Fund  
17 and the Transportation Mobility Fund and to establish in the constitution a budget  
18 stabilization program for Medicaid programs, certain non-Medicaid health care  
19 programs operated by the Department of Health and Hospitals, elderly programs, and  
20 rehabilitation services and to provide for annual appropriation levels to fund these  
21 programs and adjustments in the event of a budget deficit and to dedicate certain  
22 sales and use taxes to highways and higher education?

23 (Amends Article VII, Sections 4(D)(4)(intro para), 4(D)(4)(a), 4(D)(4)(b)(intro para),  
24 27(A); adds Article VII, Sections 10.13 and 28)