



1 for use or consumption, of tangible personal property and on sales of services as  
2 defined by law, if approved by a majority of the electors voting thereon in an election  
3 held for that purpose. The rate thereof, when combined with the rate of all other  
4 sales and use taxes, exclusive of state sales and use taxes and any tax levied pursuant  
5 to the taxing authority granted in Section 29.1 of this Article, levied and collected  
6 within any local governmental subdivision, shall not exceed three percent.

7 \* \* \*

8 §29.1. Parish Motor Fuels Tax; sales tax

9 Section 29.1. Except as otherwise authorized in a home rule charter as  
10 provided for in Section 4 of this Article, a parish governing authority may levy and  
11 collect a tax upon the retail sale of motor fuels, if approved by a majority of the  
12 electors voting thereon in an election held for that purpose. The avails of the tax  
13 shall be used solely to supplement state and federal funding for the construction and  
14 maintenance of state highways and bridges located in the parish where the tax was  
15 collected, as may further be provided by law.

16 \* \* \*

17 Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
18 elected to each house concurring, that there shall be submitted to the electors of the state of  
19 Louisiana, for their approval or rejection in the manner provided by law, a proposal to  
20 amend Article VII, Sections 4(C) and 27(A) of the Constitution of Louisiana, to read as  
21 follows:

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

23 Section 4.

24 \* \* \*

25 (C) Political Subdivisions; Prohibitions. A political subdivision of the state  
26 shall not levy a severance tax, income tax, or inheritance tax, or. No political  
27 subdivision other than a parish governing authority shall levy a tax on motor fuel.

28 \* \* \*

## 1           §27. Transportation Trust Fund

2                   Section 27.(A) Creation of fund. Effective January 1, 1990, there shall be  
3           established in the state treasury as a special permanent trust fund the Transportation  
4           Trust Fund ("the trust fund") in which shall be deposited the "excess revenues" as  
5           defined herein which are a portion of the avails received in each year from all taxes  
6           levied on gasoline and motor fuels and on special fuels (said avails being referred to  
7           as the "revenues") as provided herein. After satisfying pledges respecting that  
8           portion of the revenues attributable to the tax rates in effect at the time of such  
9           pledges for the payment of obligations for bonds or other evidences of indebtedness  
10          on the effective date of this Section, the treasurer shall allocate such portion of the  
11          revenues received in each year as necessary to pay all principal, interest, premium,  
12          if any, and other obligations incident to the issuance, security, and payment in  
13          respect of bonds as authorized in Paragraph (C) hereof. Thereafter, the portion of the  
14          revenues remaining shall be deposited in the Bond Security and Redemption Fund  
15          in the state treasury. After (1) the payment of any obligations for bonds or other  
16          evidences of indebtedness in existence on the effective date of this Section which are  
17          secured by revenues; (2) payments in respect of bonds authorized in Paragraph (C)  
18          hereof; and (3) credit to the Bond Security and Redemption Fund, the treasurer shall  
19          deposit in and credit to the trust fund all of the revenues remaining (the "excess  
20          revenues") from the avails of all taxes levied on gasoline and motor fuels and on  
21          special fuels, as follows: for the fiscal year beginning July 1, 1989, the avails of  
22          twelve cents per gallon of said taxes received on and after January 1, 1990; for the  
23          fiscal year beginning on July 1, 1990, the avails of fourteen cents per gallon of said  
24          taxes; for the fiscal year beginning on July 1, 1991, and thereafter, the avails of all  
25          taxes levied on gasoline and motor fuels and on special fuels. Purchases of gasoline,  
26          diesel fuel, or special fuels which are subject to excise tax under Chapter 7 of  
27          Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 shall be exempt from  
28          the state sales tax and any sales tax levied by a political subdivision as defined by  
29          Article VI, Section 44(2), except for a tax levied pursuant to the taxing authority



construction and maintenance of state highways and bridges located in the parish where collected.

Present constitution authorizes parish and municipal governing authorities and school boards to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law, if approved by a majority of the electors voting thereon in an election held for that purpose. The total of such taxes levied and collected within any parish or municipality is limited to 3%.

Proposed constitutional amendment retains present constitution and adds an exception for a tax levied by a parish governing authority on the sale of motor fuels pursuant to proposed constitutional amendment from the 3% limit on sales taxes in a parish.

Present constitution establishes the Transportation Trust Fund as a special treasury fund and requires that all state taxes levied on gasoline and motor fuels be deposited annually into the fund. The current state excise taxes on gasoline and motor fuels total 20 cents per gallon. Monies in the fund are used to provide for construction and maintenance of roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, and the Parish Transportation Fund. Further, present constitution prohibits the levy of any state or local sales tax on gasoline and motor fuels.

Proposed constitutional amendment changes present constitution by adding an exception to that prohibition for a tax levied by a parish governing authority on the sale of motor fuels pursuant to the proposed constitutional amendment.

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

(Amends Const. Art. VI, §29(A) and Art. VII, §4(C) and 27(A); Adds Const. Art. VI, §29.1)