

GREEN SHEET REDIGEST

HB 428

2019 Regular Session

Dwight

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

DIGEST

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

Proposed constitution retains present constitution and authorizes the legislature to provide a remedy in law for unconstitutional taxes paid by a taxpayer.

Proposed constitution 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.

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

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Makes technical amendments.
2. Provides that the jurisdiction of the Board of Tax Appeals is over all matters related to state and local taxes or fees.
3. Amends the ballot language to incorporate proposed law 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 House Committee on Civil Law and Procedure to the engrossed bill:

1. Adds a technical amendment to the ballot language.

The House Floor Amendments to the reengrossed bill

1. Removes 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. Removes the ballot language regarding support of a requirement of a complete remedy in law for unconstitutional taxes paid by a taxpayer.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the re-reengrossed bill

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