2019 Regular Session

ACT No. 446

HOUSE BILL NO. 428

BY REPRESENTATIVE DWIGHT

1	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 provide a remedy for payment of
4	unconstitutional taxes; to authorize the legislature to extend the jurisdiction of the
5	Board of Tax Appeals; to provide for submission of the proposed amendment to the
6	electors; and to provide for related 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. The remedies required by Article VII, Section 3(A) of this
13	Constitution shall extend to any unconstitutional tax paid by a taxpayer. The Board
14	of Tax Appeals is continued, subject to change by law enacted by two-thirds of the
15	elected members of each house of the legislature. It shall have jurisdiction over all
16	matters related to state and local taxes or fees or other claims against the state as
17	provided by Chapter 17 of Title 47 of the Louisiana Revised Statues of 1950, as
18	amended, subject to change by law. The legislature may extend the jurisdiction of
19	the Board of Tax Appeals, by a law enacted by a two-thirds vote of the elected
20	members of each house of the legislature, to matters concerning the constitutionality
21	of taxes, fees, or other matters related to its jurisdiction which jurisdiction may be
22	concurrent with the district courts concerning such matters.

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Section 2. Be it further resolved that this proposed amendment shall be submitted	
to the electors of the state of Louisiana at the statewide election to be held on October 12,	
2019.	
Section 3. Be it further resolved that on the official ballot to be used at the election,	
there shall be printed a proposition, upon which the electors of the state shall be permitted	

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to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to protect taxpayers by requiring a complete remedy in law for the prompt recovery of any unconstitutional tax paid and

to allow the jurisdiction of the Board of Tax Appeals to extend to matters

related to the constitutionality of taxes? (Adds Article V, Section 35)

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE