



1 termination date on or after January 1, 2023. Nothing in this constitution shall  
 2 prohibit the legislature from enacting more than one extension. The extension of the  
 3 effectiveness of a tax incentive shall be enacted through a separate instrument  
 4 requiring a favorable vote of two-thirds of each house of the legislature.

5 (2) For the purposes of this Paragraph, "newly enacted tax exemption,  
 6 exclusion, deduction, rebate or credit" shall mean any tax exemption, exclusion,  
 7 deduction, rebate, or credit enacted on or after January 1, 2023.

8 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 9 to the electors of the state of Louisiana at the statewide election to be held on November 8,  
 10 2022.

11 Section 3. Be it further resolved that on the official ballot to be used at the election,  
 12 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 13 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 14 follows:

15 Do you support an amendment to require the favorable vote of two-thirds of  
 16 the elected members of each house of the legislature to enact any new tax  
 17 exemption, exclusion, deduction, rebate, or credit and to require any newly-  
 18 enacted tax exemption, exclusion, deduction, rebate, or credit to expire  
 19 within four years unless extended? (January 1, 2023) (Adds Article 7,  
 20 Section 2.4)

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#### 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)]

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HB 202 Original

2021 Regular Session

Bishop

**Abstract:** Requires a favorable vote of two-thirds of each house of the legislature to enact a new tax exemption, exclusion, deduction, rebate or credit and requires all new tax exemptions, exclusion, deductions, rebates or credits to expire within four years of enactment unless extended.

Present constitution requires a favorable vote of two-thirds of the elected members of each house of the legislature to levy a new tax, to increase an existing tax, or to repeal an existing tax exemption.

Beginning Jan. 1, 2023, proposed constitutional amendment requires a favorable vote of two-thirds of the elected members of each house of the legislature to enact a new tax exemption, exclusion, deduction, rebate, or credit (tax incentive).

Beginning Jan. 1, 2023, proposed constitutional amendment requires any newly enacted tax incentive to expire no later than four years from enactment.

Proposed constitutional amendment provides the legislature may extend the effectiveness of any tax incentive enacted on or after Jan. 1, 2023, or any tax incentive having a termination date on or after Jan. 1, 2023, for increments lasting no longer than four years.

Proposed constitutional amendment requires the extension of effectiveness be enacted through a separate instrument requiring a favorable vote of two-thirds of each house of the legislature.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2022.

(Adds Const. Art. VII, §2.4)