

ACT No. 486

2021 Regular Session

HOUSE BILL NO. 514

BY REPRESENTATIVES MAGEE, BOURRIAQUE, AND BRYANT AND SENATOR CARTER AND REPRESENTATIVES DUPLESSIS, FREEMAN, HUGHES, JAMES, JORDAN, LACOMBE, LANDRY, LARVADAIN, LYONS, MARCELLE, DUSTIN MILLER, NEWELL, ORGERON, PIERRE, SELDERS, AND WILLARD AND SENATORS ABRAHAM, BERNARD, BOUDREAUX, BOUIE, CATHEY, CORTEZ, FESI, HARRIS, JACKSON, JOHNS, LAMBERT, LUNEAU, MCMATH, MILLIGAN, ROBERT MILLS, MORRIS, PETERSON, PRICE, SMITH, TARVER, AND WHITE

1 AN ACT

2 To amend and reenact R.S. 48:77 relative to state sales and use tax; to phase in a dedication
3 of the state motor vehicle sales and use tax to the Construction Subfund of the
4 Transportation Trust Fund; to provide for an effective date; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 48:77 is hereby amended and reenacted to read as follows:

8 §77. Transportation Trust Fund; dedication and uses of certain monies for
9 transportation purposes to the Construction Subfund

10 A. ~~Beginning Fiscal Year 2017-2018 and each year thereafter, from the~~ The
11 ~~avails of the taxes imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of~~
12 ~~the Louisiana Revised Statutes of 1950 from the sale, use, or lease or rental, the~~
13 ~~distribution, the consumption, and the storage for use or consumption of motor~~
14 ~~vehicles which~~ that ~~are taxable pursuant to said Chapters 2, 2-A, and 2-B, and after~~
15 ~~satisfying the requirements of Article VII, Section 9(B) of the Constitution of~~
16 ~~Louisiana relative to the Bond Security and Redemption Fund, the treasurer shall~~
17 ~~deposit an amount equal to an increase in general fund revenues as certified by the~~
18 ~~Revenue Estimating Conference as being attributable to the provisions of Acts 2015,~~
19 ~~No. 257, but not in excess of one hundred million dollars per fiscal year, to the funds~~
20 ~~to be dedicated for use as provided by Subsection B of this Section.~~ shall be
21 deposited into the Construction Subfund of the Transportation Trust Fund provided

1 for in Article VII, Section 27(B)(2) of the Constitution of Louisiana, referred to in
2 this Section as the "subfund", as follows:

3 (1) For Fiscal Year 2023-2024, thirty percent of the avails shall be deposited
4 into the subfund.

5 (2) For Fiscal Year 2024-2025 and each fiscal year thereafter, sixty percent
6 of the avails shall be deposited into the subfund.

7 B. During any fiscal year beginning with Fiscal Year 2024-2025, if the
8 Revenue Estimating Conference revises the Official Forecast resulting in a decrease
9 in recurring state general fund revenue for the current year of one hundred million
10 dollars or more from the Official Forecast at the beginning of the current fiscal year,
11 the amount of avails deposited into the subfund pursuant to the provisions of this
12 Section, may not exceed one hundred fifty million dollars for that fiscal year. The
13 remainder of the avails collected for that fiscal year in excess of one hundred fifty
14 million dollars may be deposited into the state general fund. Any avails previously
15 deposited into the subfund in that fiscal year in excess of one hundred fifty million
16 dollars shall be transferred to the state general fund. In no event shall the aggregate
17 amount of any transfers or deposits into the state general fund pursuant to this
18 Subsection exceed the amount of the decrease in recurring state general fund revenue
19 for that fiscal year.

20 C. The Department of Transportation and Development shall utilize up to
21 seventy-five percent of the monies deposited into the subfund pursuant to Subsection
22 A of this Section as follows:

23 (1) In conjunction with innovative financing opportunities and on highway
24 priority program projects classified as mega projects pursuant to the Department of
25 Transportation and Development's definition of mega projects. The following mega
26 projects shall be prioritized by the secretary of the Department of Transportation and
27 Development and constructed in accordance with each project's completed and
28 federally mandated environmental process and requirements.

29 (a) Replacement of the I-10 Calcasieu River bridge and I-10 improvements
30 from the I-210 interchange west of the river to the I-210 interchange east of the river.

1 **(b) Upgrades to US 90 to interstate standards from the I-10 and I-49**
2 **interchange from Lafayette to New Orleans.**

3 **(c) A new Mississippi River Bridge at Baton Rouge with freeway-level**
4 **connections from I-10 west of Baton Rouge to I-10 east of Baton Rouge.**

5 **(d) Upgrades to I-49 North where I-49 is not yet upgraded.**

6 **(2) For cash managed capacity projects included in the highway priority**
7 **program pursuant to the Department of Transportation and Development's definition**
8 **of capacity projects, including but not limited to the following:**

9 **(a) Widening of I-12 to six lanes and associated improvements where I-12**
10 **is not yet upgraded from Baton Rouge to the Mississippi state line.**

11 **(b) Widening of Vancil Road from I-20 to Highway 80, Wallace Dean Road**
12 **from I-20 to Arkansas Road, and East Kentucky Avenue in Ruston from Highway**
13 **167 to Highway 33; the replacement of aged timber bridges, completion of Highway**
14 **33 to Highway 80; adding paved shoulders and passing lanes from Farmerville to**
15 **Oak Grove on Highway 2, and LA 15 at the Ouachita Parish Line to LA 33; realign**
16 **LA 15 from US 80 to Arkansas Road; adding a sixth lane on Highway 165 beginning**
17 **on Highway 15 to Highway 2.**

18 **(c) Widening of LA 28 East to four lanes from Libuse to Hollway.**

19 **(d) Widening of LA 173 to four lanes from Dr. Martin Luther King, Jr. Drive**
20 **to Dougherty Avenue in Blanchard, Louisiana.**

21 **(e) The addition of auxiliary lanes and noise mitigation on I-10 from the**
22 **High Rise Bridge to the intersection of I-10 and Bullard Avenue in Orleans Parish.**

23 **(f) Widening of I-10 to eight lanes from Williams Blvd. to Veterans Blvd.**

24 **(g) Widening of I-10 to three lanes from LA 30 to LA 22.**

25 **D. The Department of Transportation and Development shall utilize an**
26 **amount not less than twenty-five percent of the remaining monies on highway and**
27 **bridge preservation projects included in the highway priority program pursuant to the**
28 **Department of Transportation and Development's definition of highway and bridge**
29 **preservation projects. Of the monies utilized by the Department of Transportation**
30 **and Development pursuant to this Subsection, an amount of five percent, not to**

1 exceed ten million dollars, shall be utilized for projects authorized pursuant to the
2 provisions of R.S. 48:224.1.

3 E. In any fiscal year, neither the state nor any agency shall issue debt in the
4 aggregate in excess of one hundred fifty million dollars that is secured by any monies
5 deposited into the subfund pursuant to the provisions of this Section.

6 ~~B. The monies dedicated pursuant to Subsection A of this Section shall be~~
7 ~~deposited to the funds specified for the following purposes:~~

8 ~~(1) The first seventy million dollars of the total monies shall be deposited into~~
9 ~~the Transportation Trust Fund to be used exclusively for state highway pavement and~~
10 ~~bridge sustainability projects in accordance with the Department of Transportation~~
11 ~~and Development definitions of such projects.~~

12 ~~(2) After compliance with the provisions of Paragraph (1) of this Subsection,~~
13 ~~ninety-three percent of the remaining monies shall be deposited into the~~
14 ~~Transportation Trust Fund to be appropriated and expended as follows:~~

15 ~~(a) Not less than thirty percent shall be dedicated to highway priority program~~
16 ~~projects classified as capacity projects in accordance with the Department of~~
17 ~~Transportation and Development definitions of such projects.~~

18 ~~(b) Twenty-five percent shall be used exclusively for port construction and~~
19 ~~development priority program projects as provided in Chapter 47 of Title 34 (R.S.~~
20 ~~34:3451 through 3463).~~

21 ~~(c) The remainder of the monies after compliance with Subparagraphs (2)(a)~~
22 ~~and (b) of this Paragraph shall be used exclusively for highway priority projects.~~
23 ~~Such projects shall be specifically for state highway pavement and bridge~~
24 ~~sustainability in accordance with the Department of Transportation and Development~~
25 ~~definitions of such projects.~~

26 ~~(3) After compliance with the provisions of Paragraph (1) of this Subsection,~~
27 ~~seven percent of the remaining monies shall be deposited into the Transportation~~
28 ~~Trust Fund. The monies deposited in the Transportation Trust Fund pursuant to this~~
29 ~~Paragraph shall be used exclusively for final design and construction and shall not~~
30 ~~be used for studies.~~

1 (4) None of the monies deposited into the Transportation Trust Fund pursuant
2 to this Subsection shall be appropriated to the office of state police.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____