

Regular Session, 2011

HOUSE BILL NO. 135

BY REPRESENTATIVES NOWLIN, ANDERS, ARMES, ARNOLD, AUBERT, BALDONE, BARRAS, BARROW, BILLIOT, BROSSETT, BURFORD, HENRY BURNS, TIM BURNS, CARMODY, CARTER, CHANDLER, CHANEY, CORTEZ, DANAHAY, DIXON, DOERGE, DOVE, ELLINGTON, FANNIN, FOIL, FRANKLIN, GEYMANN, GREENE, GUINN, HARDY, HARRISON, HAZEL, HENDERSON, HENRY, HOFFMANN, HONORE, HUTTER, GIROD JACKSON, ROSALIND JONES, SAM JONES, KATZ, KLECKLEY, LABRUZZO, LAMBERT, LANDRY, LEBAS, LIGI, LITTLE, LOPINTO, LORUSSO, MCVEA, MONICA, MONToucET, MORRIS, PONTI, POPE, PUGH, RICHARD, RICHARDSON, RITCHIE, ROBIDEAUX, SIMON, SMILEY, GARY SMITH, JANE SMITH, PATRICIA SMITH, ST. GERMAIN, TEMPLET, THIBAUT, THIERRY, WHITE, WILLIAMS, WILLMOTT, AND WOOTON AND SENATORS ADLEY, ALARIO, AMEDEE, APPEL, BROOME, CHABERT, CHEEK, CROWE, DONAHUE, ERDEY, GAUTREAUX, GUILLORY, HEITMEIER, KOSTELKA, LAFLEUR, LONG, MARIONNEAUX, MARTINY, MICHOT, MILLS, MORRISH, MOUNT, NEVERS, PERRY, QUINN, SMITH, THOMPSON, WALSWORTH, AND WILLARD-LEWIS

TAX/PROPERTY TRANSFER: (Constitutional Amendment) Prohibits the levy of new taxes or fees upon the sale or transfer of immovable property for Nov. 30, 2011

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 2.3 of the Constitution of Louisiana, relative to the
3 authority to tax; to prohibit the state or any political subdivision from levying a new
4 tax or fee upon the sale or transfer of immovable property; to provide for an effective
5 date; to provide for submission of the proposed amendment to the electors; and to
6 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 VII, Section 2.3 of the Constitution of Louisiana, to read as follows:

1 §2.3. Power to Tax; Limitation; Sale or Transfer of Immovable Property

2 Section 2.3. No new tax or fee upon the sale or transfer of immovable
3 property, including but not limited to sales and use taxes, documentary transaction
4 taxes or fees, or any other fee, shall be levied by the state of Louisiana, by a political
5 subdivision whose boundaries are coterminous with those of the state, or by a
6 political subdivision, as defined in Article VI, Section 44(2) of this constitution after
7 November 30, 2011. A documentary transaction is any transaction pursuant to any
8 instrument, act, writing, or document which transfers or conveys immovable
9 property.

10 Section 2. Be it further resolved that the provisions of this amendment shall become
11 effective on November 30, 2011.

12 Section 3. Be it further resolved that this proposed amendment shall be submitted
13 to the electors of the state of Louisiana at the statewide election to be held on November 19,
14 2011.

15 Section 4. Be it further resolved that on the official ballot to be used at said election
16 there shall be printed a proposition, upon which the electors of the state shall be permitted
17 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
18 read as follows:

19 To prohibit the levy of new taxes or fees upon the sale or transfer of
20 immovable property, including but not limited to sales and use taxes,
21 documentary transaction taxes or fees, or any other fee, by the state or any
22 of its political subdivisions after November 30, 2011. (November 30, 2011)

23 (Adds Article VII, Section 2.3)

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)]

Nowlin

HB No. 135

Abstract: Prohibits the levy of new taxes and fees upon the sale or transfer of immovable property, including sales and use taxes, documentary transaction taxes or fees, or any other fee by the state or by a political subdivision after Nov. 30, 2011.

Present constitution provides for the power to tax and sets forth certain limitations.

Proposed constitutional amendment retains present constitution and adds prohibition, beginning Nov. 30, 2011, on the levy of new taxes or fees upon the sale or transfer of immovable property, including but not limited to sales and use taxes, documentary transaction taxes or fees, or any other fee, from being levied by the state or by a political subdivision. Further provides that a documentary transaction is any transaction pursuant to any instrument, act, writing, or document which transfers or conveys immovable property.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 19, 2011.

Effective Nov. 30, 2011.

(Adds Const. Art. VII, §2.3)