

Regular Session, 2013

HOUSE BILL NO. 131

BY REPRESENTATIVE JAMES

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE SESSIONS: (Constitutional Amendment) Requires legislation relative to tax rebates, tax incentives, and tax abatements to be introduced or considered during regular sessions convening in odd-numbered years

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A JOINT RESOLUTION

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Proposing to amend Article III, Section 2(A)(3)(b) and (4)(b)(introductory paragraph) of the

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Constitution of Louisiana, to provide for consideration of certain legislative

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instruments during regular sessions; to provide relative to subject matter restrictions

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for regular sessions; to provide for submission of the proposed amendment to the

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electors; and to provide for related matters.

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Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members

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elected to each house concurring, that there shall be submitted to the electors of the state of

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Louisiana, for their approval or rejection in the manner provided by law, a proposal to

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amend Article III, Section 2(A)(3)(b) and (4)(b)(introductory paragraph) of the Constitution

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of Louisiana, to read as follows:

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§2. Sessions

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Section 2.(A) Annual Session.

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(3)

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(b) No measure levying or authorizing a new tax by the state or by any

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statewide political subdivision whose boundaries are coterminous with the state;

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increasing an existing tax by the state or by any statewide political subdivision

- 1 year? (Amends Article III, Section 2(A)(3)(b) and (4)(b)(introductory
2 paragraph))

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)]

James

HB No. 131

Abstract: Requires legislation relative to tax rebates, tax incentives, and tax abatements to be introduced or considered by the legislature in regular sessions commencing in odd-numbered years when other tax matters are introduced and considered.

Present constitution prohibits the introduction or enactment of any measure levying or authorizing a new tax or increasing an existing tax by the state or by any statewide political subdivision, or legislating with regard to tax exemptions, exclusions, deductions, or credits during a regular session held in an even-numbered year.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures prohibited from being introduced or considered during a regular session convening in an even-numbered year.

Present constitution provides that during any session convening in an odd-numbered year, no matter shall be introduced or considered unless its object is to enact the General Appropriation Bill or the comprehensive capital budget, to make an appropriation, levy or authorize a new tax, increase an existing tax, levy, authorize, increase, decrease, or repeal a fee, dedicate revenue, legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits, or legislate with regard to the issuance of bonds.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. III, §2(A)(3)(b) and (4)(b)(intro. para.))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Amended ballot language to specify that tax rebates, tax incentives, and tax abatements may be introduced or considered in a regular session held in an odd-numbered year.