

## HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 131 by Representative James

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

### Synopsis of Senate Amendments

1. Removes the proposed language "regardless of how titled or designated" from the provisions that prohibit the consideration of measures legislating with regard to tax exemptions, exclusions, deductions, rebates, incentives, abatements, or credits in regular sessions in even-numbered years.

### Digest of Bill as Finally Passed by Senate

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 enacted 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 and 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.))