
DIGEST

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HB 178 Original

2018 Regular Session

Steve Carter

Abstract: Removes the prohibition on the levy of taxes on motor fuel by local governments.

Present constitution prohibits a local government from levying a tax on motor fuel. Proposed constitutional amendment removes this prohibition.

Present constitution creates a Transportation Trust Fund and a Construction Subfund of the trust fund and provides for deposit of specified revenues from motor fuel taxes into such funds. Dedicates money in these funds to specified purposes relating to transportation infrastructure projects, state police, and flood control. Proposed constitutional amendment provides that only state taxes on motor fuel are dedicated to these funds.

Present constitution, retained by proposed constitutional amendment, also prohibits local governments from levying a severance tax, income tax, or inheritance tax.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 6, 2018.

(Amends Const. Art. VII, §§ 4(C) and 27(A) and (B)(2))