
DIGEST

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HB 179 Original

2018 Regular Session

Steve Carter

Abstract: Authorizes the legislature to authorize local governments in the following parishes to levy a tax on motor fuel: Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge.

Present constitution prohibits a local government from levying a tax on motor fuel.

Proposed constitutional amendment provides an exception to the prohibition; authorizes the legislature, by local law, to allow local governments in Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge to levy a tax on motor fuel.

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

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.

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))