

2018 Regular Session

SENATE BILL NO. 444

BY SENATORS WHITE, ERDEY AND LAMBERT

TAX/SALES. Provides for the dedication of sales tax on motor vehicles to the Transportation Trust Fund. (8/1/18)

1 AN ACT

2 To amend and reenact R.S. 48:77(A) and (B)(3), relative to the Transportation Trust Fund;

3 to provide for the dedication of certain state sales and use taxes for transportation

4 purposes; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 48:77(A) and (B)(3) are hereby amended and reenacted to read as

7 follows:

8 §77. Transportation Trust Fund; dedication and uses of certain monies for

9 transportation purposes

10 A.(1) Beginning Fiscal Year 2017-2018 and each year thereafter, from the

11 avails of the taxes imposed by ~~Chapters 2, 2-A, and 2-B~~ **Chapter 6** of Subtitle II of

12 Title 47 of the Louisiana Revised Statutes of 1950 ~~from the sale, use, lease or rental,~~

13 ~~the distribution, the consumption, and the storage for use or consumption of motor~~

14 ~~vehicles which are taxable pursuant to said Chapters 2, 2-A, and 2-B,~~ and after

15 satisfying the requirements of Article VII, Section 9(B) of the Constitution of

16 Louisiana relative to the Bond Security and Redemption Fund, the treasurer shall

17 deposit an amount equal to an increase in general fund revenues as certified by the

1 Revenue Estimating Conference as being attributable to the provisions of Acts 2015,  
2 No. 257, but not in excess of one hundred million dollars per fiscal year, to the funds  
3 to be dedicated for use as provided by Subsection B of this Section.

4 **(2) Beginning Fiscal Year 2019-2020 and each year thereafter, from the**  
5 **avails of the taxes imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47**  
6 **of the Louisiana Revised Statutes of 1950 from the sale, use, lease, or rental of**  
7 **motor vehicles that are taxable pursuant to Chapters 2, 2-A, and 2-B, after**  
8 **satisfying the requirements of Article VII, Section 9(B) of the Constitution of**  
9 **Louisiana relative to the Bond Security and Redemption Fund, the treasurer**  
10 **shall deposit the following amount to the funds to be dedicated for use as**  
11 **provided by Subsection B of this Section.**

12 **(a) For Fiscal Year 2019-2020, twenty percent of such avails.**

13 **(b) For Fiscal Year 2020-2021, forty percent of such avails.**

14 **(c) For Fiscal Year 2021-2022, sixty percent of such avails.**

15 **(d) For Fiscal Year 2022-2023, eighty percent of such avails.**

16 **(e) For Fiscal Year 2023-2024 and thereafter, one hundred percent of**  
17 **such avails.**

18 B. The monies dedicated pursuant to Subsection A of this Section shall be  
19 deposited to the funds specified for the following purposes:

20 \* \* \*

21 ~~(3)(a)~~ After compliance with the provisions of Paragraph (1) of this  
22 Subsection, seven percent of the remaining monies shall be deposited into the  
23 Louisiana State Transportation Infrastructure Fund established in R.S. 48:86 ~~as~~  
24 ~~provided in Acts 2015, No. 431~~. The monies deposited in the Louisiana State  
25 Transportation Infrastructure Fund pursuant to this Subsection shall be used  
26 exclusively for final design and construction and shall not be used for studies.

27 ~~(b) If the Act [Acts 2015, No. 431] which originated as House Bill No. 767~~  
28 ~~of the 2015 Regular Session of the Legislature fails to pass and is not enacted into~~  
29 ~~law, the monies allocated to this Paragraph shall be deposited into the Transportation~~

