

---

## 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)]

---

HB 487 Original

2023 Regular Session

Ivey

**Abstract:** Provides for the vote requirements for certain legislation relative to taxes.

Present constitution provides that the levy of a new tax, an increase in an existing tax, or a repeal of an existing tax exemption requires the enactment of a law by two-thirds of the elected members of each house of the legislature.

Proposed constitutional amendment provides instead that reducing the rate of a tax, repealing a tax, providing relative to tax administration, or repealing or reducing a tax exemption, exclusion, deduction, credit, or rebate shall require the enactment of a law by at least a majority of the elected members of each house of the legislature. Provides that enactment of any other law relative to taxes shall require the favorable vote of at least two-thirds of the elected members of each house of the legislature

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2023.

(Amends Const. Art. VII, §2)