

2023 Regular Session

HOUSE BILL NO. 487

BY REPRESENTATIVE IVEY

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE PROCEDURE: (Constitutional Amendment) Provides relative to the vote requirements for certain tax legislation

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 2 of the Constitution of Louisiana, to provide for the vote requirements for certain legislation relative to taxes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 2 of the Constitution of Louisiana, to read as follows:

§2. Power to Tax; Limitation

Section 2. ~~The levy of a new tax, an increase in an existing tax, or a repeal of an existing tax exemption~~ increase of a tax rate or the enactment of a new tax, a tax exemption, exclusion, deduction, credit, or rebate shall require the enactment of a law by two-thirds of the elected members of each house of the legislature. The enactment of any other law relative to taxes shall require the favorable vote of at least a majority of the elected members of each house of the legislature.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 14, 2023.

1 Section 3. Be it further resolved that on the official ballot to be used at the election,
2 there shall be printed a proposition, upon which the electors of the state shall be permitted
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
4 follows:

5 Do you support an amendment to require the enactment of a law by at least
6 two-thirds of the elected members of each house of the legislature to enact
7 tax exemptions, exclusions, deductions, credits, or rebates and to allow the
8 repeal of a tax exemption by a favorable vote of a majority of the elected
9 members of each house of the legislature? (Amends Const. Article VII,
10 Section 2)

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 Reengrossed

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 or an increase in an existing tax requires the enactment of a law by two-thirds of the elected members of each house of the legislature. Proposed constitutional amendment retains present constitution.

Proposed constitutional amendment provides that the enactment of a tax exemption, exclusion, deduction, credit, or rebate shall also require the enactment of a law by two-thirds of the elected members of each house of the legislature.

Present constitution provides that the repeal of a tax exemption requires enactment of a law by two-thirds of the elected members of each house of the legislature. Proposed constitutional amendment removes this requirement.

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)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Change the proposal from a listing of the types of tax legislation that require enactment by at least a majority of the elected members of each house and providing that enactment of any other law relative to taxes requires a favorable vote of two-thirds of the elected members of each house, to a listing of the types

of tax legislation that require enactment of a law by two-thirds of the elected members of each house.

2. Change the ballot language.

The Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill:

1. Change the ballot language.