

HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 658 by Representative Carlson

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact R.S." delete the remainder of the line and delete line 3 in
3 its entirety and insert the following:

4 "47:302(K)(6) and (V)(2), 305.72(D)(2) and (F), 305.73(D),
5 337.5(A)(1)(introductory paragraph) and (2), 337.6(A), 337.16, 337.19(A),
6 337.22(E)(1), 337.23(B)(1), (C)(introductory paragraph), (1)(b), and (2), (F)(1),
7 (G)(1), (H)(1)(a)(introductory paragraph) and (ii), and (I), 337.80(A)(introductory
8 paragraph) and (4)(d), 337.81(A)(1), the heading of Chapter 2-E of Subtitle II of
9 Title 47 of the Louisiana Revised Statutes of 1950, and R.S. 47:340(I),
10 1407(A)(3)(b), 1431(A), 1439(C) and (D)(2) and (3), and 1519(A), (B)(1), and (C),
11 to enact R.S. 47:337.22(F), 337.23(J), 340.2, 1519(E), and 1520(A)(1)(h), and"

12 AMENDMENT NO. 2

13 On page 1, line 4, after "to repeal" and before "relative to" delete "R.S. 47:337.13 and
14 337.14," and insert the following:

15 "R.S. 36:459(A) and (G) and R.S. 47:337.2(C)(1)(a), (3), and (4)(a)(i) and (b),
16 337.13, 337.14, 337.14.1, 337.16.4, 337.23(B)(2) through (5), (C)(4), (D), (F)(2),
17 (G)(2), and (H)(1)(b), 337.26(D)(1)(f), 337.49(B), 337.87(C)(1)(d), Part H of
18 Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950,
19 comprised of R.S. 47:337.91 through 337.102, R.S. 47:339(A)(1), (3), and (4) and
20 (B)(2) and (3), 339.1, 340(A) through (D), (E)(1), (5), and (6), (F)(2) through (4),
21 (G)(2) through (5), (6)(b), and (8) through (11), and (H), 1407(A)(6), 1431(C) and
22 (E)(2), and 1525(B)(1)(k) "

23 AMENDMENT NO. 3

24 On page 1, at the end of line 10, after "taxes;" and before "to" insert the following:

25 "to repeal provisions creating and providing for the Louisiana Uniform Local Sales
26 Tax Board, the Uniform Electronic Local Return and Remittance Advisory
27 Committee, and the Louisiana Sales and Use Tax Commission for Remote Sellers;
28 to establish the Department of Revenue as the successor to the Louisiana Sales and
29 Use Tax Commission for Remote Sellers;"

30 AMENDMENT NO. 4

31 On page 1, delete lines 13 and 14 in their entirety and insert the following:

32 "Section 1. R.S. 47:305.72(D)(2), 337.6(A), 337.16, 1431(A), and 1519(A), (B)(1),
33 and (C) are hereby amended and reenacted and R.S. 47:337.22(F), 337.23(J), 1519(E), and
34 1520(A)(1)(h) are"

35 AMENDMENT NO. 5

36 On page 1, between lines 15 and 16, insert the following:

37 "§305.72. Rebates; sales and use tax for motor vehicles used by persons with
38 orthopedic disabilities

1 * * *
2 D.
3 * * *

4 (2) A purchaser who requests a rebate shall submit the prescription requiring
5 the vehicle modifications for which a rebate is requested or a letter from a physician,
6 chiropractor, or driver rehabilitation specialist describing the orthopedic disability
7 which requires the vehicle modifications. The secretary of the Department of
8 Revenue and the local taxing authority may additionally require a rebate applicant
9 to provide documentation evidencing the purchase and modification of the vehicle.
10 At the request of the ~~Louisiana~~ Department of Revenue or a local taxing authority,
11 the Louisiana Department of Health shall review and provide guidance as to any
12 rebate claimed.

13 * * *

14 AMENDMENT NO. 6

15 On page 2, line 22, after "July 1," and before "all" delete "2027," and insert "2028,"

16 AMENDMENT NO. 7

17 On page 2, line 24, after "shall" and before "prescribe" delete "adopt rules and regulations
18 and"

19 AMENDMENT NO. 8

20 On page 2, line 25, after "taxes" delete the remainder of the line in its entirety and insert a
21 period " ."

22 AMENDMENT NO. 9

23 On page 3, line 7, after "proceeds." delete the remainder of the line in its entirety and at the
24 beginning of line 8 delete "twenty-four hours per day."

25 AMENDMENT NO. 10

26 On page 3, line 9, after "sharing of" and before "data" delete "real time"

27 AMENDMENT NO. 11

28 On page 3, line 12, after "local collector" delete the remainder of the line in its entirety and
29 delete line 13 in its entirety and at the beginning of line 14 delete "shall be transmitted within
30 twenty days of receipt." and insert "within four days of receipt."

31 AMENDMENT NO. 12

32 On page 3, line 18, after "of the" and before "collected" delete "taxes" and insert "total
33 amount"

34 AMENDMENT NO. 13

35 On page 4, line 18, after "taxes." delete the remainder of the line in its entirety and delete
36 lines 19 through 27 in their entirety and on page 5 delete lines 1 through 26 in their entirety
37 and insert the following:

38 "G. The provisions of Chapter 18 of this Subtitle shall apply to the collection
39 of all local sales and use taxes by the secretary in accordance with the provisions of
40 this Section."

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1 §1520. Electronically filed returns; signatures

2 A.(1) The secretary may require electronic filing of tax returns or reports
3 under any of the following circumstances:

4 * * *

5 (h) Where the authority to collect taxes, penalties, interest, fees, and other
6 amounts due pursuant to any state or local law has been delegated to the secretary.

7 * * *

8 Section 2. R.S. 47:302(K)(6) and (V)(2), 305.72(F), 305.73(D),
9 337.5(A)(1)(introductory paragraph) and (2), 337.19(A), 337.22(E)(1), 337.23(B)(1),
10 (C)(introductory paragraph), (1)(b), and (2), (F)(1), (G)(1), (H)(1)(a)(introductory
11 paragraph) and (ii), and (I), 337.80(A)(introductory paragraph) and (4)(d), 337.81(A)(1), the
12 heading of Chapter 2-E of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950,
13 and R.S. 47:340(I), 1407(A)(3)(b) and 1439(C) and (D)(2) and (3) are hereby amended and
14 reenacted and R.S. 47:340.2 is hereby enacted to read as follows:

15 §302. Imposition of tax

16 * * *

17 K. An additional tax shall be levied as follows:

18 * * *

19 (6) The taxes levied under pursuant to this Subsection shall be collected by
20 the Department of Revenue, ~~advised by the Louisiana Uniform Local Sales Tax~~
21 ~~Board~~. The secretary shall assess a collection fee, not to exceed one percent of the
22 proceeds of the tax, as reimbursement for the actual cost of collection of the tax. The
23 department shall keep the board informed on a regular basis of the collection and
24 distribution of the taxes collected, and the board shall receive a copy of the executive
25 budget submission of the Local Tax Division of the Board of Tax Appeals.

26 * * *

27 V.

28 * * *

29 (2) A dealer, as defined in and for the purposes of this Subsection, shall file
30 all applicable sales and use tax returns and remittances through the electronic filing
31 options available for such purposes. If neither the dealer nor any of its affiliates as
32 defined in R.S. 47:340.1 meet the economic nexus thresholds set forth in R.S.
33 47:301(4)(k)(i), the dealer may collect the tax authorized by Paragraph (K)(5) of this
34 Section. If either the dealer or any of its affiliates as defined in R.S. 47:340.1 meet
35 the economic nexus thresholds set forth in R.S. 47:301(4)(k)(i), the dealer shall
36 collect state and local sales and use tax on remote sales for delivery into the state and
37 remit to the ~~Louisiana Sales and Use Tax Commission for Remote Sellers~~
38 Department of Revenue.

39 * * *

40 §305.72. Rebates; sales and use tax for motor vehicles used by persons with
41 orthopedic disabilities

42 * * *

1 F. Requests for the rebate of local sales and use taxes pursuant to the
2 provisions of this Section shall be processed by the appropriate local taxing
3 authority. A purchaser shall claim a local rebate using the form and in the manner
4 required by the local taxing authority. The ~~Louisiana Uniform Local Sales Tax~~
5 ~~Board~~ Department of Revenue may promulgate rules and regulations in accordance
6 with the Administrative Procedure Act as are necessary to implement the provisions
7 of this Section.

8 §305.73. Exemptions; data center facility equipment

9 * * *

10 D. The department ~~and the Louisiana Uniform Local Sales Tax Board,~~
11 ~~respectively,~~ may promulgate rules and regulations in accordance with the
12 Administrative Procedure Act as are necessary for the implementation of this
13 Section.

14 * * *

15 §337.5. Local sales and use taxes effective date

16 A.(1) The tax, interest, or penalty rates in a taxing jurisdiction, as established
17 pursuant to R.S. 47:337.4, shall not be changed unless the change has an effective
18 date of the first of January, the first of April, the first of July, or the first of October;
19 ~~and the Louisiana Uniform Local Sales Tax Board and the Uniform Electronic Local~~
20 ~~Return and Remittance Advisory Committee have been notified in advance as~~
21 ~~provided for in R.S. 47:337.23.~~ For purposes of this Section, a tax rate change shall
22 include any of the following:

23 * * *

24 (2) ~~Except for the notice to the Louisiana Uniform Local Sales Tax Board~~
25 ~~and the advisory committee, the~~ The provisions of this Section shall not apply to the
26 renewal of an existing sales tax.

27 * * *

28 §337.19. Withholding of state funds; assessment and collection standards

29 A. The secretary of the Department of Revenue, ~~after consultation with the~~
30 ~~Louisiana Uniform Local Sales Tax Board,~~ is hereby authorized and directed to
31 promulgate rules; pursuant to the enforcement of R.S. 47:306(D). ~~Such~~ The rules
32 shall also apply to R.S. 47:337.18(C). The municipal and parish permitting agencies
33 of each parish as specified in R.S. 47:306(D)(2)(a) and 337.18(C)(2)(a) shall comply
34 with rules authorized by this Subsection within six months of the effective date of
35 ~~such~~ the rules.

36 * * *

37 §337.22. Sales and use tax returns

38 * * *

39 E.(1)(a) In the event of a presidential or gubernatorial declared disaster or
40 emergency covering a local ~~collector's~~ taxing authority's jurisdiction, ~~a local~~ the
41 collector may elect to extend filing or payment deadlines related to the taxes
42 collected pursuant to the provisions of this Chapter until the extended date for the
43 same period specified for state sales and use taxes for the same period. Whenever an
44 extension is granted by the ~~local~~ collector pursuant to this Subsection, interest and
45 penalties shall not accrue on the tax during the period of the extension, provided that

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1 the return and payment are received by the extended due date. ~~Any decision to adopt~~
2 ~~an extension pursuant to this Subsection shall be provided to the Louisiana Uniform~~
3 ~~Local Sales Tax Board for publication on its website.~~

4 (b) If the deadline for payment of sales taxes to ~~a local~~ the collector falls on
5 a state or federal holiday on which banks are closed, the ~~local~~ collector shall extend
6 the deadline for payment of the tax until the next business day on which banks are
7 open. Whenever an extension is required pursuant to the provisions of this
8 Subparagraph, interest and penalties shall not accrue on the tax during the period of
9 the extension if the return and payment are received by the extended due date. ~~An~~
10 ~~extension required pursuant to the provisions of this Subparagraph shall be provided~~
11 ~~to the Louisiana Uniform Local Sales Tax Board for publication on its website.~~

12 * * *

13 §337.23. Uniform electronic local return and remittance system; official record of
14 tax rates and exemptions; filing and remittance of local sales and use taxes;
15 penalties for violations

16 * * *

17 B.(1) The system by which ~~such~~ taxpayers file electronically and pay their
18 taxes and by which the information provided for in Subsection H of this Section is
19 to be posted on the internet shall be managed, maintained, and supervised by the
20 Department of Revenue. ~~Louisiana Uniform Local Sales Tax Board, hereinafter~~
21 ~~referred to in this Section as the "board". The Uniform Electronic Local Return and~~
22 ~~Remittance Advisory Committee shall provide advice and may make enforceable~~
23 ~~recommendations to the board for consideration with regard to the design,~~
24 ~~implementation, operation, and maintenance of the system in the manner provided~~
25 ~~for by this Section. The advisory committee is hereby created under the jurisdiction~~
26 ~~of the board and shall be composed of the following members:~~

- 27 (a) ~~The secretary of the Department of Revenue or his designee.~~
- 28 (b) ~~The chairman of the board, or in the absence of the chairman, the vice~~
29 ~~chairman of the board.~~

30 (c) ~~A member appointed by the governor from a list of three names provided~~
31 ~~by the Society of Louisiana Certified Public Accountants, to serve at the pleasure of~~
32 ~~the governor.~~

33 (d) ~~Two members who shall each be the head of a collector's office,~~
34 ~~appointed by the board from a list of six names provided by the board of directors~~
35 ~~of the Louisiana Association of Tax Administrators, to serve for a three-year term.~~

36 (e) ~~A representative of a business that is required to file sales and use tax~~
37 ~~returns for multiple collectors in the state, who shall be appointed by the governor~~
38 ~~from a list of three names provided by the Louisiana Retailers Association. The~~
39 ~~member shall serve at the pleasure of the governor.~~

40 (f) ~~A representative of a business that is required to file sales and use tax~~
41 ~~returns for multiple collectors in the state, who shall be appointed by the governor~~
42 ~~from a list of three names provided by the Louisiana Association of Business and~~
43 ~~Industry. The member shall serve at the pleasure of the governor.~~

44 * * *

45 C. The uniform electronic local return and remittance system and the posting
46 of the information required by Subsection H of this Section shall be managed,
47 maintained, and supervised by the ~~board with the advice of the advisory committee~~
48 ~~and the secretary~~ Department of Revenue, and the system shall include the
49 following:

- 50 (1)

51 * * *

1 (b) The filing and remittance shall be done at no charge to the taxpayer by
2 the state, ~~the collector~~, or any taxing authority levying a tax.

3 (2) A web page through which a secured electronic local sales and use tax
4 return may be filed. The ~~board~~ Department of Revenue shall maintain the secured
5 electronic local sales and use tax return as well as the web page in which the return
6 shall be accessed by taxpayers ~~and collectors~~.

7 * * *

8 F.(1) It shall be the duty of the ~~board, with the advice of the advisory~~
9 ~~committee~~, Department of Revenue to design, implement, maintain, and operate the
10 system required by this Section and to provide the staff and equipment necessary to
11 receive and transmit to ~~the collectors~~ taxing authorities the electronic returns and
12 funds.

13 G.(1) It is the intention of this Section only to provide to taxpayers a simple,
14 efficient, and cost-effective means of transmitting accurate tax returns and taxes to
15 taxing authorities of the state from a central site in the quickest manner possible.
16 ~~This Section shall not be construed to grant to the advisory committee or the board~~
17 ~~any authority to collect or administer taxes. In addition, any~~ Any funds transmitted
18 through the system as provided for in this Section shall be considered the funds of
19 the taxing authorities to be distributed by the collector in the manner provided by
20 local ordinances and shall not in any way be considered state funds ~~or funds of the~~
21 ~~board~~.

22 H.(1)(a) In addition to the uniform electronic local return and remittance
23 system provided for in this Section, a link shall be created on the ~~board's~~ Department
24 of Revenue's website to a web page where the following information provided by ~~the~~
25 ~~collectors~~ taxing authorities shall be posted:

26 * * *

27 (ii) Applicable optional exemptions enacted by a ~~tax~~ taxing authority as
28 provided for in R.S. 47:337.10.

29 * * *

30 I.(1) ~~The collector for each taxing authority~~ Department of Revenue may
31 require the electronic filing and remittance of local sales and use tax by any taxpayer
32 required to electronically file or electronically remit state sales and use tax by the
33 ~~Department of Revenue~~ department. ~~If the local collector for a taxing authority~~
34 ~~chooses the option of requiring the electronic filing and remittance of local sales and~~
35 ~~use tax returns in accordance with the provisions of this Subsection, then all~~
36 ~~taxpayers required to collect and remit sales or use tax on taxable events occurring~~
37 ~~within the jurisdiction of the taxing authority who are required by the Department~~
38 ~~of Revenue to electronically file and remit taxes shall file all applicable sales and use~~
39 ~~tax returns and remittances through the electronic filing options available for those~~
40 ~~purposes; however, in cases where the taxpayer can show cause that the electronic~~
41 ~~filing of a return and remittance would create an undue hardship on the taxpayer, the~~
42 ~~collector for the taxing authority may exempt the taxpayer from the requirements of~~
43 ~~this Subsection.~~

44 (2) ~~Failure of a taxpayer to comply with the electronic filing requirements~~
45 ~~set forth in this Subsection shall result in the collector for the taxing authority~~
46 ~~assessing~~ The Department of Revenue shall assess a penalty of one hundred dollars
47 or five percent of the tax owed on the return, whichever is greater, ~~to any taxpayer~~
48 ~~subject to an electronic filing requirement who fails to comply with that requirement.~~
49 ~~;~~ ~~however,~~ However, the total penalty per return shall not exceed five thousand
50 dollars. ~~The local collector for the taxing authority~~ department may waive remittance

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1 and payment of the penalty in whole or in part if ~~the local collector~~ it determines that
2 the failure to comply by the taxpayer was reasonable and was attributable; not to any
3 negligence on the part of the taxpayer, but for a cause which is submitted to the ~~local~~
4 ~~collector~~ department in writing.

5 * * *

6 §337.80. Interest on refunds or credits

7 A. ~~Each~~ The collector shall compute on all refunds or credits and allow
8 interest as part of the refund or credit as follows:

9 * * *

10 (4)

11 * * *

12 (d) For purposes of this Section, a claim for refund shall be submitted in the
13 form and with the documentation provided for by rules promulgated by the ~~Louisiana~~
14 ~~Uniform Local Sales Tax Board~~, pursuant to R.S. ~~47:337.102(C)(2)~~ Department of
15 Revenue.

16 * * *

17 §337.81. Appeals from the collector's disallowance of refund claim

18 A.(1) If the collector fails to act on a properly filed claim for refund or credit
19 within one year from the date received by him or by the ~~Louisiana Uniform Local~~
20 ~~Sales Tax Board~~ Department of Revenue or if the collector denies the claim in whole
21 or in part, the taxpayer claiming ~~such~~ the refund or credit may within thirty days of
22 the notice of disallowance of the claim request a hearing with the collector for
23 redetermination. The collector shall render a decision within thirty days of the
24 request by the taxpayer.

25 * * *

26 CHAPTER 2-E. ~~LOUISIANA SALES AND USE TAX COMMISSION~~
27 ~~FOR REMOTE SALES, REMOTE SELLERS, AND MARKETPLACE~~
28 FACILITATORS

29 * * *

30 §340. Louisiana Sales and Use Tax Commission for Remote Sellers; members;
31 powers

32 * * *

33 I. The sums of money collected by remote sellers and nonremote sellers and
34 remitted to the commission pursuant to R.S. 47:339 ~~and 339.1~~ for payment of sales
35 and use taxes imposed by the state and local taxing authorities shall, at all times, be
36 and remain the property of the respective taxing authorities and deemed held in trust
37 for taxing authorities, including while in the possession of the commission.

38 * * *

39 §340.2. Louisiana Sales and Use Tax Commission for Remote Sellers; abolition;
40 transfer of authority to the Department of Revenue

41 A. On July 1, 2028, the commission shall be abolished and its authority and
42 duties as provided in this Chapter shall be transferred to the Department of Revenue.
43 Upon the abolition of the commission, the Department of Revenue, referred to

1 hereafter in this Section as the "department", shall become the successor to the
2 commission in every way.

3 B. Upon the abolition of the commission, any pending or unfinished business
4 of the commission shall be taken over and completed by the department.

5 C. Wherever the commission is referred to or designated by law or contract
6 or other document, those references and designations shall be deemed to apply to the
7 department, after the abolition of the commission.

8 D. Any legal proceeding to which the commission is a party and which is
9 filed, initiated, or pending before any court on July 1, 2028, and all documents
10 involved in or affected by such legal proceeding, shall retain their effectiveness and
11 shall be continued in the name of the department.

12 E. All books, papers, records, money, actions, and other property of every
13 kind, movable and immovable, real and personal, possessed, controlled, or used by
14 the commission are hereby transferred to the department.

15 F. All employees engaged in the performance of duties of the commission
16 are hereby transferred to the department.

17 * * *

18 §1407. Jurisdiction of the board

19 A. The jurisdiction of the board shall extend to the following:

20 * * *

21 (3)

22 * * *

23 (b) All other jurisdiction otherwise provided by law, including jurisdiction
24 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease
25 business, ordinary collection suits, summary tax proceedings, rules to seek
26 uniformity of interpretation of common sales and use tax law or local sales and use
27 tax law, ~~as provided in R.S. 47:337.101(A)(2)~~, and petitions concerning the validity
28 of a collector's rules, regulations, or private letter rulings, ~~as provided in R.S.~~
29 ~~47:337.102.~~

30 * * *

31 §1439. Escrow account

32 * * *

33 C. The account, and any related funds included therein, shall be subject to
34 audit by the legislative auditor. An annual report of account transactions concerning
35 state and local cases shall also be submitted to the secretary of the Department of
36 Revenue. ~~An annual report of the account's transactions concerning local sales tax~~
37 ~~cases shall be submitted to the Louisiana Uniform Local Sales Tax Board.~~ An annual
38 report of the account's transactions concerning local ad valorem tax cases shall be
39 submitted to the written designee for the Louisiana Sheriff's Association and the
40 written designee for the Louisiana ~~Assessor's~~ Assessors' Association.

41 * * *

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D.

* * *

(2) In a case against ~~only~~ a state collector involving state taxes exclusively, one-tenth of one percent per month of the amount held in escrow for a case, not to exceed the actual amount of interest earned on monies in the Escrow Account from deposits made by a taxpayer in the case, shall be payable to the treasury and, after compliance with Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond Security and Redemption Fund, the monies remaining shall be deposited in and credited to the state general fund as self-generated revenues of the Board of Tax Appeals, and may be expended within the board's administrative program.

(3) In a case against ~~a local~~ the Department of Revenue acting in its capacity as collector for taxes imposed by a local taxing authority, one-tenth of one percent per month of the amount held in escrow for a case, not to exceed the actual amount of interest earned on monies in the Escrow Account from deposits made by a taxpayer in the case, shall be deposited in and credited to the Local Tax Division Expense Fund, which is hereby created within the account.

* * *

Section 3. R.S. 47:337.13, 337.14, 337.14.1, 337.16.4, and 1431(C) are hereby repealed in their entirety.

Section 4. R.S. 36:459(A) and (G) and R.S. 47:337.2(C)(1)(a), (3), and (4)(a)(i) and (b), 337.23(B)(2) through (5), (C)(4), (D), (F)(2), (G)(2), and (H)(1)(b), 337.26(D)(1)(f), 337.49(B), 337.87(C)(1)(d), Part H of Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:337.91 through 337.102, R.S. 47:339(A)(1), (3), and (4) and (B)(2) and (3), 339.1, 340(A) through (D), (E)(1), (5), and (6), (F)(2) through (4), (G)(2) through (5), (6)(b), and (8) through (11), and (H), 1407(A)(6), 1431(E)(2), and 1525(B)(1)(k) are hereby repealed in their entirety.

Section 5. This Section and Sections 1 and 3 of this Act shall become effective on January 1, 2027, but only if the proposed amendment of Articles VI and VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 620 of this 2026 Regular Session of the Legislature is adopted at a statewide election and becomes effective.

Section 6. This Section and Sections 2 and 4 of this Act shall become effective on July 1, 2028, but only if the proposed amendment of Articles VI and VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 620 of this 2026 Regular Session of the Legislature is adopted at a statewide election and becomes effective."

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