
DIGEST

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Robideaux

HB No. 438

Abstract: Removes the prohibition of the state levying sales and use taxes on purchases of gasoline, diesel fuel, and special fuels which are currently subject to state excise tax.

Present constitution provides that gasoline, diesel fuel, or special fuels currently subject to state excise tax under present law (Chapter 7 of Subtitle II of Title 47 of the revised statutes) are exempt from state and local sales and use taxes.

Proposed constitutional amendment retains present constitution regarding sales and use tax levied by political subdivisions; however, proposed constitutional amendment *authorizes* these fuels to be subject to a sales and use tax levied by the state.

Effective January 1, 2015.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. VII, §27(A))