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 DIGEST

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Claitor

SB No. 1

Present constitution prohibits the introduction or enactment of any measure levying or authorizing a new tax or increasing an existing tax by the state or by any statewide political subdivision, or legislating with regard to tax exemptions, exclusions, deductions, or credits during a regular session held in an even-numbered year.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures prohibited from being introduced or considered during a regular session convening in an even-numbered year.

Present constitution provides that during any session convening in an odd-numbered year, no matter shall be introduced or considered unless its object is to enact the General Appropriation Bill or the comprehensive capital budget, to make an appropriation, levy or authorize a new tax, increase an existing tax, levy, authorize, increase, decrease, or repeal a fee, dedicate revenue, legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits, or legislate with regard to the issuance of bonds.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.

Specifies submission of the amendment to the voters at the first statewide election occurring after the adoption of the Joint Resolution.

(Amends Const. Art. III, Sec. 2(A)(3)(b) and (4)(b)(intro. para.))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Technical - citation correction.

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the engrossed bill.

1. Adds tax incentives and abatements to the list of measures prohibited from being introduced or considered during a regular session convening in an even-numbered year.
2. Adds tax incentives and abatements to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.
3. Amends ballot language in conformity with other amendments.
4. Makes technical changes.