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## DIGEST

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HB 639 Original

2015 Regular Session

Robideaux

**Abstract:** Authorizes political subdivisions to levy an excise tax on gasoline, motor fuels, and special fuels for highway construction and maintenance projects in their parishes.

Present constitution prohibits the levy of a severance tax, income tax, inheritance tax or tax on motor fuels by a political subdivision.

Proposed constitutional amendment changes present constitution by authorizing a parish governing authority, to levy an excise tax on gasoline, motor fuels, and special fuels.

Present constitution establishes the Transportation Trust Fund as a special treasury fund and requires that all state taxes levied on gasoline and motor fuels be deposited annually into the fund. The current state excise taxes on gasoline and motor fuels total 20 cents per gallon. Monies in the fund are used to provide for construction and maintenance of roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, and the Parish Transportation Fund. Further, present constitution prohibits the levy of any state or local sales tax on gasoline and motor fuels.

Proposed constitutional amendment retains present constitution but adds requirement that the proceeds of any tax levied by a political subdivision on gasoline, motor fuels, and special fuels shall be deposited into the trust fund and used solely and exclusively for costs associated with construction and maintenance of state, federal, or local roads and bridges in their respective jurisdiction. Further requires the amount of monies received by each parish from the trust fund as a result of the levy of the local tax shall be equal to the amount of taxes collected on sales of gasoline, motor fuels, and special fuels sold in each respective parish that levies the tax.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 24, 2015.

(Amends Const. Art. VII, §4(C) and 27(B))