2016 First Extraordinary Session

HOUSE BILL NO. 81

BY REPRESENTATIVE THIBAUT

TAX/SALES & USE: (Constitutional Amendment) Provide with respect to limitations on sales and use tax (Item #16 and 36)

1	A JOINT RESOLUTION			
2	Proposing to amend Article VII, Section 2.2(B)(2) of the Constitution of Louisiana, relative			
3	to limitations on the power of taxation; to provide with respect to certain sales and			
4	use tax exclusions and exemptions; to provide for submission of the proposed			
5	amendment to the electors; and to provide for related matters.			
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members			
7	elected to each house concurring, that there shall be submitted to the electors of the state of			
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to			
9	amend Article VII, Section 2.2(B)(2) of the Constitution of Louisiana, to read as follows:			
10	§2.2. Power to Tax; Sales and Use Tax; Limitation			
11	Section 2.2.			
12	* * *			
13	(B) Effective July 1, 2003, the sales and use tax imposed by the state of			
14	Louisiana or by a political subdivision whose boundaries are coterminous with those			
15	of the state shall not apply to sales or purchases of the following items:			
16	* * *			
17	(2) Natural gas, electricity, and water, and alternative energy sources sold			
18	directly to the consumer for residential use.			
19	* * *			

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	Section 2. Be it further resolved that this proposed amendment shall be submitted	
2	to the electors of the state of Louisiana at the statewide election to be held on November 8,	
3	2016.	
4	Section 3. Be it further resolved that on the official ballot to be used at the election,	
5	there shall be printed a proposition, upon which the electors of the state shall be permitted	
6	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as	
7	follows:	
8	Do you support an amendment to exempt from state sales and use tax	
9	alternative energy for residential consumption? (January 1, 2017) (Amends	
10	Article VII, Section 2.2(B)(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 81 Original	2016 First Extraordinary Sessi	on Thibaut
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Abstract: Adds an exemption for alternative energy sold directly to the consumer for residential use.

<u>Present constitution</u> exempts from state sales and use tax natural gas, electricity, and water sold directly to the consumer for residential use.

<u>Proposed constitutional amendment</u> retains <u>present constitution</u> and adds an exemption for alternative energy sold directly to the consumer for residential use.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Amends Const. Art. VII, Section 2.2(B)(2))