
DIGEST

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HB 82 Original

2016 First Extraordinary Session

Stokes

Abstract: Removes the exemption from state and local sales and use taxes and restricts any state sales and use tax on gasoline, motor fuels, and special fuels such that the maximum price per gallon subject to tax would be \$2.

Present constitution provides that gasoline, motor fuels, and special fuels may be subject to a state excise tax imposed by law.

Present constitution provides that gasoline, motor fuels, and special fuels shall be exempt from state and local sales and use taxes.

Proposed constitutional amendment changes present constitution by removing the restriction on sales and use taxes, and by providing that any sales and use tax on such fuels would be limited in that the maximum price per gallon that would be subject to tax would be \$2.

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

(Amends Const. Art. VII, §27(A))