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## DIGEST

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HB 84 Engrossed

2016 First Extraordinary Session

Jackson

**Abstract:** Removes prohibition on the levying and collecting of a sales tax on the retail sale of gasoline by the state.

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¢ 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 changes present constitution by removing the prohibition on the state from levying a sales tax on the sale of gasoline and specifically exempts diesel fuel and special fuel from state sales and use taxes.

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

(Amends Const. Art. VII, §27(A))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Delete provisions prohibiting the state from levying a sales tax on the sale of diesel fuel and special fuel, but specifically exempts these fuels from state sales and use taxes.