
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 54 Original

2017 Regular Session

Robby Carter

Abstract: Authorizes the levy of a tax not to exceed 3% of the value of the hydrocarbon on the use of hydrocarbon processing facilities in La.

Present constitution prohibits the levy of a tax other than severance tax on "oil, gas, or sulphur leases or rights".

Proposed constitutional amendment changes present constitution by authorizing the levy of a tax on the use of hydrocarbon processing facilities in La. at a rate not to exceed 3% of the value of the hydrocarbons (as provided by law).

Proposed constitutional amendment provides for a repeal of all severance taxes which are levied on oil and gas if such a tax is levied and the tax is determined to be valid by a final, non-appealable judgment or as otherwise provided by law.

Present constitution prohibits political subdivisions from levying a severance tax, income tax, inheritance tax, or a tax on motor fuel.

Proposed constitutional amendment retains present constitution but adds a prohibition for a political subdivision to levy a tax on the use of hydrocarbon processing facilities.

Proposed constitutional amendment repeals the First Use Tax Trust Fund provisions.

Effective Jan. 1, 2018.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

(Amends Const. Art. VII, Sec. 4(B) and (C); Adds Const. Art. VII, Sec. 4(F); Repeals Const. Art. IX, Sec. 9)