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**HOUSE FLOOR AMENDMENTS**

2017 Regular Session

Amendments proposed by Representative Jones to Reengrossed House Bill No. 354 by Representative Thibaut

1 AMENDMENT NO. 1

2 On page 1, line 2, after "VII, Section" delete "27(B)" and insert "27(A) and (B) and to add  
3 Article VII, Section 27.1"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "subfund;" insert "to levy an additional tax on certain fuels; to  
6 remove the prohibition against levying sales taxes on certain fuels; to levy a state sales and  
7 use tax on certain fuels;"

8 AMENDMENT NO. 3

9 On page 1, line 10, after "VII, Section" delete "27(B)" and insert "27(A) and (B)"

10 AMENDMENT NO. 4

11 On page 1, delete lines 12 and 13 and insert the following:

12           "Section 27.(A) Creation of fund. Effective January 1, 1990, there shall be  
13 established in the state treasury as a special permanent trust fund the Transportation  
14 Trust Fund ("the trust fund") in which shall be deposited the "excess revenues" as  
15 defined herein which are a portion of the avails received in each year from all taxes  
16 levied on gasoline and motor fuels and on special fuels (said avails being referred to  
17 as the "revenues") as provided herein. After satisfying pledges respecting that  
18 portion of the revenues attributable to the tax rates in effect at the time of such  
19 pledges for the payment of obligations for bonds or other evidences of indebtedness  
20 on the effective date of this Section, the treasurer shall allocate such portion of the  
21 revenues received in each year as necessary to pay all principal, interest, premium,  
22 if any, and other obligations incident to the issuance, security, and payment in  
23 respect of bonds as authorized in Paragraph (C) hereof. Thereafter, the portion of the  
24 revenues remaining shall be deposited in the Bond Security and Redemption Fund  
25 in the state treasury. After (1) the payment of any obligations for bonds or other  
26 evidences of indebtedness in existence on the effective date of this Section which are  
27 secured by revenues; (2) payments in respect of bonds authorized in Paragraph (C)  
28 hereof; and (3) credit to the Bond Security and Redemption Fund, the treasurer shall  
29 deposit in and credit to the trust fund all of the revenues remaining (the "excess  
30 revenues") from the avails of all taxes levied on gasoline and motor fuels and on  
31 special fuels, as follows: for the fiscal year beginning July 1, 1989, the avails of  
32 twelve cents per gallon of said taxes received on and after January 1, 1990; for the  
33 fiscal year beginning on July 1, 1990, the avails of fourteen cents per gallon of said  
34 taxes; for the fiscal year beginning on July 1, 1991, and thereafter, the avails of all  
35 taxes levied on gasoline and motor fuels and on special fuels. ~~Purchases of gasoline,  
36 diesel fuel, or special fuels which are subject to excise tax under Chapter 7 of  
37 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 shall be exempt from  
38 the state sales tax and any sales tax levied by a political subdivision as defined by  
39 Article VI, Section 44(2).~~ All monies appropriated by the Federal Highway

1 Administration and the Federal Aviation Administration, or their successors, either  
2 reimbursed or paid directly, shall be paid directly or deposited in and credited to the  
3 trust fund."

4 AMENDMENT NO. 5

5 On page 3, line 1, after "avails of" delete the remainder of the line, delete line 2, and at the  
6 beginning of line 3, delete "2017." and insert "the tax levied pursuant Section 27.1."

7 AMENDMENT NO. 6

8 On page 3, between lines 11 and 12, insert the following:

9 "Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
10 elected to each house concurring, that there shall be submitted to the electors of the state of  
11 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
12 Article VII, Section 27.1 of the Constitution of Louisiana, to read as follows:

13 §27.1. Gasoline, Motor Fuels, and Special Fuels; Excise Tax; State Sales Tax

14 A. Beginning January 1, 2018, in addition to the taxes levied pursuant to law,  
15 there is hereby levied a tax of seven cents per net gallon on all gasoline, diesel fuel,  
16 and special fuels as defined by law sold, used, or consumed in the state of Louisiana  
17 for domestic consumption. The imposition, collection, payment, and remittance of  
18 the tax levied pursuant to this Paragraph shall be accomplished in the manner and at  
19 the time provided for by law.

20 B. Beginning January 1, 2018, in addition to the taxes levied pursuant to law,  
21 there is hereby levied on the sale at retail, use, consumption, distribution, and storage  
22 for use or consumption in this state a tax of one quarter of one percent of the sales  
23 price per net gallon on all gasoline, diesel fuel, and special fuels as defined by law.  
24 The imposition, collection, payment, and remittance of the tax levied pursuant to this  
25 Paragraph shall be accomplished in the manner and at the time provided for by law."

26 AMENDMENT NO. 7

27 On page 3, at the beginning of line 12, change "Section 2." to "Section 3."

28 AMENDMENT NO. 8

29 On page 3, at the beginning of line 15, change "Section 3." to "Section 4."

30 AMENDMENT NO. 9

31 On page 3, delete lines 25 and 26 and insert the following:

32 "Transportation and Development and to levy an excise tax of seven cents per net  
33 gallon and a state sales tax of one quarter of one percent on gasoline, diesel fuel, and  
34 special fuels? (Amends Article VII, Section 27(A) and (B); Adds Article VII, Section  
35 27.1)"