2018 Regular Session

HOUSE BILL NO. 453

## BY REPRESENTATIVE IVEY

## LEGISLATIVE POWERS: (Constitutional Amendment) Requires that any law enacted concerning a sales and use tax exemption or exclusion shall be uniformly applicable to the sales and use taxes of all taxing authorities in the state

1	A JOINT RESOLUTION
2	Proposing to add Article VII, Section 2.2(D) of the Constitution of Louisiana, to provide for
3	the authority of the legislature to enact exemptions and exclusions from sales and use
4	taxes; to impose certain requirements concerning uniformity between the tax base
5	of all taxing authorities in the state; to provide for submission of the proposed
6	amendment to the electors; and to provide for related matters.
7	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
8	elected to each house concurring, that there shall be submitted to the electors of the state of
9	Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
10	Article VII, Section 2.2(D) of the Constitution of Louisiana, to read as follows:
11	§2.2. Power to Tax; Sales and Use Tax; Limitation
12	Section 2.2.
13	* * *
14	(D) Beginning January 1, 2019, the enactment of any law concerning an
15	exemption or exclusion from sales and use tax shall be uniformly applicable to the
16	taxes of all taxing authorities in the state, as is further provided for in Article VI,
17	Section 29(D)(3) of this constitution.

## Page 1 of 3

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 6,
3	2018.
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 require that, beginning Jan. 1, 2019, any
9	law enacted concerning sales and use tax exemptions and exclusions shall be
10	uniformly applicable to the taxes of all taxing authorities in the state? (Adds
11	Article VII, Section 2.2(D))

## 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 453 Original	2018 Regular Session	Ivey

**Abstract:** Requires that beginning Jan. 1, 2019, the enactment of any law concerning an exemption or exclusion from sales and use tax shall be uniformly applicable to the taxes of all taxing authorities in the state.

<u>Present constitution</u> authorizes the state and the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law.

<u>Present constitution</u> authorizes the legislature to provide for the exemption or exclusion of any goods, tangible personal property, or services tangible personal property, or services from local sales or use taxes only pursuant to one of the following:

- (1) Exemptions or exclusions uniformly applicable to the taxes of all local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state.
- (2) Exemptions or exclusions applicable to the taxes of the state or applicable to political subdivisions whose boundaries are coterminous with those of the state, or both.
- (3) Exemptions or exclusions uniformly applicable to the taxes of all the tax authorities in the state.

<u>Proposed constitutional amendment</u> retains <u>present constitution</u> and adds a limitation that beginning Jan.1, 2019, the enactment of any law concerning an exemption or exclusion from sales and use tax shall be uniformly applicable to the taxes of all taxing authorities in the state.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 6, 2018.

(Adds Const. Art. VII, Sec. 2.2(D))