
DIGEST

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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.

Present constitution 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.

Present constitution 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.

Proposed constitutional amendment retains present constitution 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))