

2020 First Extraordinary Session

HOUSE BILL NO. 14

BY REPRESENTATIVE SCHEXNAYDER

TAX/SALES & USE: (Constitutional Amendment) Authorizes the legislature to provide by law for the collection of sales and use taxes levied within the state (Item #27)

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A JOINT RESOLUTION

Proposing to amend Article VI, Section 29(A) and to add Article VII, Section 3(C) of the Constitution of Louisiana, relative to the collection of certain state and local taxes; to provide for the collection of certain taxes; to authorize the legislature to provide by law for the centralized collection of sales and use taxes levied within the state; to provide for submission of the proposed amendment to the electors; to provide for effectiveness; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VI, Section 29(A) of the Constitution of Louisiana, to read as follows:

§29. Local Governmental Subdivisions and School Boards; Sales Tax

Section 29.(A) Sales Tax Authorized. Except as otherwise authorized in a home rule charter as provided for in Section 4 of this Article, the governing authority of any local governmental subdivision or school board may levy and ~~collect~~ have collected 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, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate

1 of all other sales and use taxes, exclusive of state sales and use taxes, levied and  
2 collected within any local governmental subdivision, shall not exceed three percent.

3 \* \* \*

4 Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
5 elected to each house concurring, that there shall be submitted to the electors of the state of  
6 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
7 Article VII, Section 3(C) of the Constitution of Louisiana, to read as follows:

8 §3. Collection of Taxes

9 Section 3.

10 \* \* \*

11 (C) Notwithstanding any provision of this constitution to the contrary, the  
12 legislature may provide by law for the centralized collection of sales and use taxes  
13 levied within the state.

14 Section 3. Be it further resolved that this proposed amendment shall be submitted  
15 to the electors of the state of Louisiana at the statewide election to be held on November 3,  
16 2020.

17 Section 4. Be it further resolved that on the official ballot to be used at the election,  
18 there shall be printed a proposition, upon which the electors of the state shall be permitted  
19 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
20 follows:

21 Do you support an amendment to authorize the legislature to provide by law  
22 for the centralized collection of sales and use taxes levied within the state?

23 (Amends Article VI, Section 29(A); Adds Article VII, Section 3(C))

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**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)]

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HB 14 Engrossed

2020 First Extraordinary Session

Schexnayder

**Abstract:** Authorizes the legislature to provide by law for the centralized collection of sales and use taxes levied in La.

Present constitution authorizes the governing authority of any local governmental subdivision or school board to levy and collect taxes on 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, if approved by a majority of the electors voting thereon in an election held for that purpose.

Present constitution authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature.

Present constitution requires all political subdivisions which levy sales and use taxes within a parish to agree among themselves to provide for the collection of their taxes by a single collector or a central collection commission.

Proposed constitutional amendment changes present constitution by removing the authority of a local governmental subdivision to collect sales and use taxes it levies, and instead authorizes the legislature to provide by law for the centralized collection of sales and use taxes levied within the state.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2020.

(Amends Const. Art. VI, §29(A); Adds Const. Art. VII, §3(C))