

2022 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 41

BY REPRESENTATIVE GREGORY MILLER

LEGISLATIVE AGCY/LAW INST: Directs the La. State Law Institute to direct printers to add a validity note following Article IX, Section 9 of the La. Constitution

1 A CONCURRENT RESOLUTION

2 To authorize and direct the Louisiana State Law Institute to direct the printer of the
3 Constitution of Louisiana to add a validity note following Article IX, Section 9 of
4 the Constitution of Louisiana.

5 WHEREAS, the legislature enacted Act No. 797 of the 1978 Regular Session of the
6 Legislature, providing for a First Use Tax Trust Fund; and

7 WHEREAS, on November 7, 1978, by majority vote, the electorate approved Act
8 No. 797 of the 1978 Regular Session of the Legislature; and

9 WHEREAS, in *Maryland v. Louisiana*, 451 U.S. 725 (1981), the United States
10 Supreme Court held that the First Use Tax was unconstitutional for violating the Supremacy
11 Clause and Commerce Clause of the Constitution of the United States of America; and

12 WHEREAS, the Legislature of Louisiana repealed the First Use Tax in Act 4 of the
13 1998 Regular Session of the Legislature; and

14 WHEREAS, the printer of the Constitution of Louisiana continues to print Article
15 IX, Section 9 of the Constitution of Louisiana without a validity note following it concerning
16 its unconstitutionality and creating confusion regarding the constitutionality of the First Use
17 Tax Trust Fund.

18 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
19 authorize and direct the Louisiana State Law Institute to direct the printer of the Constitution
20 of Louisiana to add a validity note following Article IX, Section 9 of the Louisiana
21 Constitution noting the decision of the United States Supreme Court in *Maryland v.*

1 Louisiana, 451 U.S. 725 (1981) and the subsequent repeal of the First Use Tax by Act 4 of
2 the 1998 Regular Session of the Legislature.

3 BE IT FURTHER RESOLVED that two copies of this Resolution be transmitted to
4 the Louisiana State Law Institute and that the Louisiana State Law Institute forward one such
5 copy to the printer of the Constitution of Louisiana.

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)]

HCR 41 Original

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Gregory Miller

Directs the La. State Law Institute to direct the printer of the La. Const. to add a validity note following Article IX, Section 9 of the La. Const. noting the decision of the U.S. Supreme Court in *Maryland v. Louisiana* and the subsequent repeal of the First Use Tax in Act 4 of the 1998 Regular Session of the Legislature.