2022 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 41

BY REPRESENTATIVE GREGORY MILLER

A CONCURRENT RESOLUTION

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

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

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

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

WHEREAS, the Legislature of Louisiana repealed the First Use Tax in Act 4 of the 1998 Regular Session of the Legislature; and

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

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby authorize and direct the Louisiana State Law Institute to direct the printer of the Constitution of Louisiana to add a validity note following Article IX, Section 9 of the Louisiana Constitution noting the decision of the United States Supreme Court in Maryland v. Louisiana, 451 U.S. 725 (1981) and the subsequent repeal of the First Use Tax by Act 4 of the 1998 Regular Session of the Legislature.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE