

Regular Session, 2011

HOUSE BILL NO. 135

BY REPRESENTATIVES NOWLIN, ANDERS, ARMES, ARNOLD, AUBERT, AUSTIN BADON, BOBBY BADON, BALDONE, BARRAS, BARROW, BILLIOT, BISHOP, BROSSETT, BURFORD, HENRY BURNS, TIM BURNS, BURRELL, CARMODY, CARTER, CHAMPAGNE, CHANDLER, CHANEY, CONNICK, CORTEZ, DANAHAY, DIXON, DOERGE, DOVE, ELLINGTON, FANNIN, FOIL, FRANKLIN, GALLOT, GEYMANN, GISCLAIR, GREENE, GUINN, HARDY, HARRISON, HAZEL, HENDERSON, HENRY, HOFFMANN, HONORE, HOWARD, HUTTER, HUVAL, GIROD JACKSON, MICHAEL JACKSON, ROSALIND JONES, SAM JONES, KATZ, KLECKLEY, LABRUZZO, LAMBERT, LANDRY, LEBAS, LIGI, LITTLE, LOPINTO, LORUSSO, MCVEA, MONICA, MONTOUCET, MORENO, MORRIS, PEARSON, PONTI, POPE, PUGH, RICHARD, RICHARDSON, RITCHIE, ROBIDEAUX, SCHRODER, SIMON, SMILEY, GARY SMITH, JANE SMITH, PATRICIA SMITH, ST. GERMAIN, STIAES, TALBOT, TEMPLET, THIBAUT, THIERRY, TUCKER, WHITE, WILLIAMS, WILLMOTT, AND WOOTON AND SENATORS ADLEY, ALARIO, AMEDEE, APPEL, BROOME, CHABERT, CHEEK, CROWE, DONAHUE, ERDEY, GAUTREAUX, GUILLORY, HEITMEIER, KOSTELKA, LAFLEUR, LONG, MARIONNEAUX, MARTINY, MICHOT, MILLS, MORRISH, MOUNT, NEVERS, PERRY, QUINN, SMITH, THOMPSON, WALSWORTH, AND WILLARD-LEWIS

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 2.3 of the Constitution of Louisiana, relative to the  
3 authority to tax; to prohibit the state or any political subdivision from levying a new  
4 tax or fee upon the sale or transfer of immovable property; to provide for an effective  
5 date; to provide for submission of the proposed amendment to the electors; and to  
6 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 2.3 of the Constitution of Louisiana, to read as follows:

11 §2.3. Power to Tax; Limitation; Sale or Transfer of Immovable Property  
12 Section 2.3. No new tax or fee upon the sale or transfer of immovable  
13 property, including documentary transaction taxes or fees, or any other tax or fee,  
14 shall be levied by the state of Louisiana, by a political subdivision whose boundaries  
15 are coterminous with those of the state, or by a political subdivision, as defined in  
16 Article VI, Section 44(2) of this constitution after November 30, 2011. A

1           documentary transaction is any transaction pursuant to any instrument, act, writing,  
 2           or document which transfers or conveys immovable property. Fees for the cost of  
 3           recordation, filing, or maintenance of documents, or records effectuating the sale or  
 4           transfer of immovable property, impact fees for development of property, annual  
 5           parcel fees, and ad valorem taxes shall not be considered taxes or fees upon the sale  
 6           or transfer of immovable property.

7           Section 2. Be it further resolved that the provisions of this amendment shall become  
 8 effective on November 30, 2011.

9           Section 3. Be it further resolved that this proposed amendment shall be submitted  
 10 to the electors of the state of Louisiana at the statewide election to be held on November 19,  
 11 2011.

12           Section 4. Be it further resolved that on the official ballot to be used at said election  
 13 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 14 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
 15 read as follows:

16                       To prohibit the levy of new taxes or fees upon the sale or transfer of  
 17                       immovable property, including documentary transaction taxes or fees, or any  
 18                       other tax or fee, by the state or any of its political subdivisions after  
 19                       November 30, 2011. (November 30, 2011) (Adds Article VII, Section 2.3)

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE