

Regular Session, 2013

HOUSE BILL NO. 131

BY REPRESENTATIVE JAMES

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE SESSIONS: (Constitutional Amendment) Requires legislation relative to tax rebates, tax incentives, and tax abatements to be introduced or considered only during sessions convening in odd-numbered years

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A JOINT RESOLUTION

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Proposing to amend Article III, Section 2(A)(3)(b) and (4)(b)(introductory paragraph) of the

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Constitution of Louisiana, to provide for consideration of certain legislative

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instruments during regular sessions; to provide relative to subject matter restrictions

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for regular sessions; to provide for submission of the proposed amendment to the

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electors; and to provide for related matters.

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Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members

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elected to each house concurring, that there shall be submitted to the electors of the state of

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Louisiana, for their approval or rejection in the manner provided by law, a proposal to

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amend Article III, Section 2(A)(3)(b) and (4)(b)(introductory paragraph) of the Constitution

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of Louisiana, to read as follows:

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§2. Sessions

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Section 2.(A) Annual Session.

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(3)

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(b) No measure levying or authorizing a new tax by the state or by any

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statewide political subdivision whose boundaries are coterminous with the state;

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increasing an existing tax by the state or by any statewide political subdivision

1 whose boundaries are coterminous with the state; or legislating with regard to tax
2 exemptions, exclusions, deductions, rebates, tax incentives, tax abatements, or
3 credits, regardless of how titled or designated, shall be introduced or enacted during
4 a regular session held in an even-numbered year.

5 (4)

6 * * *

7 (b) During any session convening in an odd-numbered year, no matter
8 intended to have the effect of law, including any suspension of law, shall be
9 introduced or considered unless its object is to enact the General Appropriation Bill;
10 enact the comprehensive capital budget; make an appropriation; levy or authorize a
11 new tax; increase an existing tax; levy, authorize, increase, decrease, or repeal a fee;
12 dedicate revenue; legislate with regard to tax exemptions, exclusions, deductions,
13 reductions, repeals, rebates, tax incentives, tax abatements, or credits; or legislate
14 with regard to the issuance of bonds. In addition, a matter intended to have the
15 effect of law, including a measure proposing a suspension of law, which is not within
16 the subject matter restrictions provided in this Subparagraph may be considered at
17 any such session if:

18 * * *

19 Section 2. Be it further resolved that this proposed amendment shall be submitted
20 to the electors of the state of Louisiana at the statewide election to be held on November 4,
21 2014.

22 Section 3. Be it further resolved that on the official ballot to be used at the election,
23 there shall be printed a proposition, upon which the electors of the state shall be permitted
24 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
25 follows:

26 Do you support an amendment to provide that legislation relative to tax
27 rebates, tax incentives, and tax abatements may be introduced or considered
28 by the legislature only in sessions commencing in odd-numbered years when

1 other tax matters are introduced and considered? (Amends Article III,
2 Section 2(A)(3)(b) and (4)(b)(introductory paragraph))

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)]

James

HB No. 131

Abstract: Requires legislation relative to tax rebates, tax incentives, and tax abatements to be introduced or considered by the legislature only in sessions commencing in odd-numbered years when other tax matters are introduced and considered.

Present constitution prohibits the introduction or enactment of any measure levying or authorizing a new tax or increasing an existing tax by the state or by any statewide political subdivision, or legislating with regard to tax exemptions, exclusions, deductions, or credits during a regular session held in an even-numbered year.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures prohibited from being introduced or considered during a regular session convening in an even-numbered year.

Present constitution provides that during any session convening in an odd-numbered year, no matter shall be introduced or considered unless its object is to enact the General Appropriation Bill or the comprehensive capital budget, to make an appropriation, levy or authorize a new tax, increase an existing tax, levy, authorize, increase, decrease, or repeal a fee, dedicate revenue, legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits, or legislate with regard to the issuance of bonds.

Proposed constitutional amendment retains present constitution but adds rebates, tax incentives, and tax abatements to the list of measures which may be introduced or considered during a regular session convening in an odd-numbered year.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Art. III, §2(A)(3)(b) and (4)(b)(intro. para.))