

---

## 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)]

---

Robideaux

HB No. 407

**Abstract:** Provides that legislation relative to tax rebates may be enacted by the legislature only in a session convening in an odd-numbered year and requires proposed legislation relative to tax exemptions, exclusions, deductions, reductions, repeals, or credits to be prefiled no later than 45 days prior to the first day of a regular session.

Present constitution (Art. III, §2) provides that no measure levying or authorizing a new tax by the state or by any statewide political subdivision whose boundaries are coterminous with the state; increasing an existing tax by the state or by any statewide political subdivision whose boundaries are coterminous with the state; or legislating with regard to tax exemptions, exclusions, deductions or credits shall be introduced or enacted during a regular session held in an even-numbered year. Proposed constitutional amendment retains present constitution and adds a measure legislating with regard to tax rebates to the list of measures that cannot be introduced or enacted during a regular session in an even-numbered year.

Present constitution provides, subject to certain limited exceptions, that during a session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced or considered unless its object is to enact the General Appropriation Bill; enact the comprehensive capital budget; 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 and adds a matter whose object is to legislate with regard to tax rebates to the list of matters that may be introduced and considered during a session convening in an odd-numbered year.

Present constitution provides that no member may introduce more than five bills that were not prefiled, except as provided in the joint rules of the legislature. Provides that any bill that is to be prefiled for introduction in either house shall be prefiled no later than 5 p.m. of the 10th calendar day prior to the first day of a regular session. However, provides that any bill to effect any change in laws relating to any retirement system for public employees that is to be prefiled for introduction in either house shall be prefiled no later than 5 p.m. of the 45th calendar day prior to the first day of a regular session.

Proposed constitutional amendment retains present constitution and additionally provides that each bill the object of which is to legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, rebates, or credits shall be prefiled. Requires each such bill to be prefiled no

later than 5 p.m. of the 45th calendar day prior to the first day of a regular session.

Present constitution (Art. XIII, §1) provides that an amendment to the constitution may be proposed by joint resolution at any regular session of the legislature, but the resolution shall be prefiled, at least 10 days before the beginning of the session in accordance with the rules of the house in which introduced. Provides, however, that any joint resolution proposed at a regular session of the legislature which effects any change in constitutional provisions relating to any retirement system for public employees shall be prefiled no later than 5 p.m. of the 45th calendar day prior to the first day of session.

Proposed constitutional amendment retains present constitution and additionally provides that any joint resolution proposed at a regular session of the legislature which would amend the constitution relative to tax exemptions, exclusions, deductions, reductions, repeals, rebates, or credits shall be prefiled no later than 5 p.m. of the 45th calendar day prior to the first day of session.

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)(2)(b) and (d), (3)(b), and (4)(b)(intro. para.) and Art. XIII, §1(A)(2); Adds Art. III, §2(A)(2)(e))