HLS 13RS-1052 ORIGINAL

Regular Session, 2013

HOUSE BILL NO. 515

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BY REPRESENTATIVE THIERRY

COURTS: (Constitutional Amendment) Authorizes a State Tax Court

A JOINT RESOLUTION

2 Proposing to amend Article V, Section 16(A) of the Constitution of Louisiana, regarding the 3 jurisdiction of courts; to provide an exception to the jurisdiction of district courts for 4 a tax court; to provide for the jurisdiction of a tax court; to provide for submission 5 of the proposed amendment to the electors; and to provide for related matters. 6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members 7 elected to each house concurring, that there shall be submitted to the electors of the state of 8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to 9 amend Article V, Section 16(A) of the Constitution of Louisiana, to read as follows: 10 §16. District Courts; Jurisdiction 11 Section 16.(A) Original Jurisdiction. (1) Except as otherwise authorized by 12 this constitution or except as heretofore or hereafter provided by law for a tax court 13 or for administrative agency determinations in worker's compensation matters, a 14 district court shall have original jurisdiction of all civil and criminal matters. (2) It 15 shall have exclusive original jurisdiction of felony cases and of cases involving title 16 to immovable property, except as provided in (3) below; the right to office or other 17 public position; civil or political right; probate and succession matters; except for

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matters before a tax court and administrative agency determination provided for in

(1) above, the state, a political corporation, or political subdivisions, or a succession,

as a defendant; and the appointment of receivers or liquidators for corporations or

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1 partnerships. (3) The legislature may provide by law that a family court has 2 jurisdiction of cases involving title to movable and immovable property when those 3 cases relate to the partition of community property and the settlement of claims 4 arising from matrimonial regimes when such action arises as a result of divorce or 5 annulment of marriage. (4) The legislature may provide by law for a tax court with jurisdiction of civil and criminal cases involving state and local tax matters. 6 7 8 Section 2. Be it further resolved that this proposed amendment shall be submitted 9 to the electors of the state of Louisiana at the statewide election to be held on November 4, 10 2014. 11 Section 3. Be it further resolved that on the official ballot to be used at the election. 12 there shall be printed a proposition, upon which the electors of the state shall be permitted 13 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as 14 follows: 15 Do you support an amendment to authorize a tax court for the adjudication 16 of civil and criminal state and local tax matters? (Amends Article V, Section 17 16(A))

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)]

Thierry HB No. 515

Abstract: Authorizes a tax court for the adjudication of state and local tax matters.

<u>Present constitution</u> provides for the jurisdiction of the district courts of the State. District courts have original jurisdiction of all civil and criminal matters.

<u>Present constitution</u> provides an exception to the jurisdiction of district courts for administrative agency determinations in worker's compensation matters.

<u>Proposed constitutional amendment</u> retains <u>present constitution</u> and adds an exception for a tax court as the court of original jurisdiction for civil and criminal tax matters.

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

(Amends Const. Art. V, §16(A))

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