
DIGEST

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Thierry

HB No. 515

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

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

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

Proposed constitutional amendment retains present constitution 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))