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## DIGEST

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Robideaux

HB No. 407

**Abstract:** Requires proposed legislation relative to tax exemptions, exclusions, deductions, reductions, repeals, incentives, abatements, or credits to be prefiled no later than 45 days prior to the first day of a regular session.

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, incentives, abatements, 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 (Const. 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, incentives, abatements, 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 Const. Art. III, §2(A)(2)(b) and (d) and Art. XIII, §1(A)(2); Adds Const. Art. III,

§2(A)(2)(e))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Removes proposed provision restricting the enactment of legislation relative to tax rebates to a regular session convening in an odd-numbered year.
2. Adds legislation relative to tax incentives and abatements to list of proposed legislation that shall be prefiled no later than 45 days prior to the first day of a regular session.