

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 1 By Senator Claitor**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

LEGISLATION. Constitutional amendment to prohibit legislation relative to state tax rebates, incentives, or abatements, regardless of how titled or designated from being considered in a regular session held in an even-numbered year. (2/3-CA13s1(A))

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. House amendments from governmental affairs committee and civil law committee contradict and conflict with each other but purport to do the following:
  - (a) Adds tax incentives and abatements, regardless of how titled or designated, to the list of measures which may not be introduced or enacted during a regular session held in an even-numbered year.
  - (b) Adds tax incentives and abatements to the list of measures prohibited from being introduced or considered during a regular session convening in an even-numbered year.
  - (c) Adds provision that SB 1 is void and of no effect if HB131 is concurred in by each house of the legislature.
  - (d) Amends ballot language in conformity with other amendments.
  - (e) Changes submission date to the voters from the first available election date to the statewide election on Nov. 4, 2014.
  - (f) Makes technical amendments to the ballot language to provide for consistency.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

Present constitution provides that no measure levying or authorizing a new tax by the state or by any statewide political subdivision; increasing an existing tax by the state or by any statewide political subdivision; or legislating with regard to tax exemptions, exclusions, deductions or credits may be introduced or enacted during a regular session held in an even-numbered year.

Proposed constitutional amendment includes tax rebates, incentives, and abatements, regardless of how titled or designated, among the measures which may not be introduced or enacted during a regular session held in an even-numbered year.

Present constitution provides that during any 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 includes tax rebates, incentives, and abatements among the measures which may be filed during any session convening in an odd-numbered year.

Proposed constitutional amendment provides that the provisions of this joint resolution are void and of no effect if HB 131 is concurred in by each house of the legislature.

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 4, 2014.

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

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