
DIGEST

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HB 84 Original

2016 First Extraordinary Session

Jackson

Abstract: Removes prohibition on the levying and collecting of a sales tax on the retail sale of motor fuels by the state.

Present constitution establishes the Transportation Trust Fund as a special treasury fund and requires that all state taxes levied on gasoline and motor fuels be deposited annually into the fund. The current state excise taxes on gasoline and motor fuels total 20 cents per gallon. Monies in the fund are used to provide for construction and maintenance of roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, and the Parish Transportation Fund. Further, present constitution prohibits the levy of any state or local sales tax on gasoline and motor fuels.

Proposed constitutional amendment changes present constitution by removing the prohibition on the state levying a sales tax on the sale of motor fuels.

Provides for submission of the proposed amendment to the voters at the statewide election occurring on Nov. 8, 2016.

(Amends Const. Art. VII, §27(A))