Regular Session, 2013

SENATE BILL NO. 1

BY SENATOR CLAITOR

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATION. Constitutional amendment to prohibit legislation relative to state tax rebates from being considered during a regular session held in an even-numbered year. (2/3-CA13s1(A))

1   A JOINT RESOLUTION

2 Proposing to amend Article III, Section 2(A)(3)(b) and the introductory paragraph of (4)(b)

3   of the Constitution of Louisiana, relative to annual sessions; to provide that no

4   legislation relative to state tax rebates shall be considered during a regular session

5   held in an even-numbered year; and to specify an election for submission of the

6   proposition to electors and provide a ballot proposition.

7   Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members

8 elected to each house concurring, that there shall be submitted to the electors of the state, for

9 their approval or rejection in the manner provided by law, a proposal to amend Article III,

10 Section 2(A)(3)(b) and the introductory paragraph of (4)(b) of the Constitution of Louisiana

11 to read as follows:

12   §2. Sessions

13   Section 2. (A) Annual Session.

14   *   *   *

15   (3)(a)   *   *   *

16   (b) No measure levying or authorizing a new tax by the state or by any

17   statewide political subdivision whose boundaries are coterminous with the state;

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1   increasing an existing tax by the state or by any statewide political subdivision

2   whose boundaries are coterminous with the state; or legislating with regard to tax

3   exemptions, exclusions, deductions**, rebates** or credits shall be introduced or enacted

4   during a regular session held in an even-numbered year.

5   (4)(a)   *   *   *

6   (b) During any session convening in an odd-numbered year, no matter

7   intended to have the effect of law, including any suspension of law, shall be

8   introduced or considered unless its object is to enact the General Appropriation Bill;

9   enact the comprehensive capital budget; make an appropriation; levy or authorize a

10   new tax; increase an existing tax; levy, authorize, increase, decrease, or repeal a fee;

11   dedicate revenue; legislate with regard to tax exemptions, exclusions, deductions,

12   reductions, repeals, **rebates,** or credits; or legislate with regard to the issuance of

13   bonds. In addition, a matter intended to have the effect of law, including a measure

14   proposing a suspension of law, which is not within the subject matter restrictions

15   provided in this Subparagraph may be considered at any such session if:

16   *   *   *

17   Section 2. Be it further resolved that this proposed amendment shall be submitted

18   to the electors of the state of Louisiana at the first statewide election occurring after the

19   adoption of this Joint Resolution.

20   Section 3. Be it further resolved that on the official ballot to be used at said election

21   there shall be printed a proposition, upon which the electors of the state shall be permitted

22   to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as

23   follows:

24   Do you support an amendment to treat tax rebates the same as other tax

25   matters and therefore to prohibit legislation relative to state tax rebates from

26   being considered during a regular session held in an even-numbered year?

27   (Amends Article III, Section 2(A)(3)(b) and (4)(b)(intro para))

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The original instrument was prepared by Lauren Bailey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Tim Prather.

DIGEST

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 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 among the measures which may be filed during any session convening in an odd-numbered year.

Specifies submission of the amendment to the voters at the first statewide election occurring after the adoption of this Joint Resolution.

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

Summary of Amendments Adopted by Senate

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

    1.   Technical - citation correction.

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