



1 Section 3. Be it further resolved that this proposed amendment shall be submitted to  
2 the electors of the state of Louisiana at the statewide election to be held on October 22, 2011.

3 Section 4. Be it further resolved that on the official ballot to be used at said election  
4 there shall be printed a proposition, upon which the electors of the state shall be permitted to  
5 vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall read  
6 as follows:

7 To prohibit, effective January 1, 2012, the levy of any state tax upon the  
8 income of individuals or corporations; to repeal the provision of the  
9 Constitution of Louisiana which authorizes the levy of a tax on net incomes.  
10 (January 1, 2012) (Adds Article VII, Section 2.3; Repeals Article VII, Section  
11 4(A))

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Hines

HB No. 242

**Abstract:** Prohibits the state or any political subdivision whose boundaries are coterminous with those of the state to levy a tax upon the income of individuals or corporations and repeals the provision which authorizes the levy of a tax on net incomes.

Present constitution authorizes the levy of equal and uniform taxes on net incomes. Further authorizes the tax to be graduated according to the amount of net income of the taxpayer; however, the schedule of rates and brackets for state individual and joint income tax shall not exceed the rates and brackets set forth in present law as it existed on Jan. 1, 2003.

Proposed constitutional amendment repeals present constitution.

Proposed constitutional amendment, effective Jan. 1, 2012, prohibits the state or any political subdivision whose boundaries are coterminous with those of the state from levying any tax upon the income of individuals or corporations.

Effective Jan. 1, 2012.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 22, 2011.

(Adds Const. Art. VII, §2.3; Repeals Const. Art. VII, §4(A))