

Regular Session, 2012

HOUSE BILL NO. 358

BY REPRESENTATIVE ST. GERMAIN

TAX/GASOLINE TAX: (Constitutional Amendment) Requires annual adjustments in the tax on gasoline, motor fuels, and special fuels in accordance with the Consumer Price Index beginning Jan. 1, 2014

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A JOINT RESOLUTION

Proposing to add Article VII, Section 28 of the Constitution of Louisiana, relative to the tax on gasoline, motor fuels, and special fuels; to require adjustments of such taxes in accordance with the Consumer Price Index; to provide for certain limitations; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 28 of the Constitution of Louisiana, to read as follows:

§28. Indexing of Taxes on Fuels

Section 28. Beginning January 1, 2014, the taxes levied on gasoline, motor fuels, and special fuels shall be annually adjusted in accordance with increases in the Consumer Price Index; however, in no case shall the rate per gallon on such fuels be less than the rate imposed on December 31, 2013. The legislature may provide by law with respect to the implementation of this Section.

Section 2. Be it further resolved that the provisions of this amendment shall become effective on January 1, 2014.

1 Section 3. Be it further resolved that this proposed amendment shall be submitted
2 to the electors of the state of Louisiana at the statewide election to be held on November 6,
3 2012.

4 Section 4. Be it further resolved that on the official ballot to be used at the election,
5 there shall be printed a proposition, upon which the electors of the state shall be permitted
6 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
7 follows:

8 Do you support an amendment to require, beginning January 1, 2014, annual
9 adjustments of the taxes levied on gasoline, motor fuels, and special fuels in
10 accordance with increases in the Consumer Price Index; to prohibit the rate
11 of taxes per gallon on such fuels from decreasing below the rate per gallon
12 imposed on December 31, 2013? (Adds Article VII, Section 28)

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)]

St. Germain

HB No. 358

Abstract: Requires, beginning Jan. 1, 2014, annual adjustments in the taxes levied on gasoline, motor fuels, and special fuels in accordance with increases in the Consumer Price Index.

Present constitution vests the legislature with the power to tax for public purposes only. Prohibits the legislature from surrendering, suspending, or contracting away this right.

Proposed constitutional amendment retains present constitution but requires, beginning Jan. 1, 2014, that the taxes levied on gasoline, motor fuels, and special fuels be annually adjusted in accordance with increases in the Consumer Price Index; however, in no case shall the rate of the tax imposed per gallon on such fuels be less than the rate imposed on Dec. 31, 2013.

Effective Jan. 1, 2014.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 6, 2012.

(Adds Const. Art. VII, §28)