



1 Section 27.

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3 (B) The monies in the trust fund shall be appropriated or dedicated solely  
4 and exclusively for the costs for and associated with construction and maintenance  
5 of the roads and bridges of the state and federal highway systems, the Statewide  
6 Flood-Control Program or its successor, ports, airports, transit, state police for traffic  
7 control purposes, and the Parish Transportation Fund or its successor and for the  
8 payment of all principal, interest, premium, if any, and other obligations incident to  
9 the issuance, security, and payment in respect of bonds or other obligations payable  
10 from the trust fund as authorized in Paragraph (D) hereof. Unless pledged to the  
11 repayment of bonds authorized in Paragraphs (C) or (D) of this Section, the monies  
12 in the trust fund allocated to ports, airports, flood control, parish transportation, and  
13 state highway construction shall be appropriated annually by the legislature only  
14 pursuant to programs established by law which establish a system of priorities for the  
15 expenditure of such monies, except that the Transportation Infrastructure Model for  
16 Economic Development, which shall include only those projects enumerated in  
17 House Bill 17 of the 1989 First Extraordinary Session of the Legislature\* and US  
18 Highway 61 from Thompson Creek to the Mississippi Line, in lieu of "US 61-Bains  
19 to Mississippi Line", and US Highway 165 from I-10 to Alexandria to Monroe to  
20 Bastrop and thence on US Highway 425 from Bastrop to the Arkansas Line, in lieu  
21 of "US 165-I-10 Alexandria-Monroe-Bastrop-Arkansas Line" and LA 15-Natchez,  
22 Mississippi to Chase in lieu of "LA 15-Natchez, Mississippi to Monroe", shall be  
23 funded as provided by law. The state generated tax monies appropriated for ports,  
24 Parish Transportation Fund, or its successor, and the Statewide Flood-Control  
25 Program, or its successor, and state police for traffic control purposes shall not  
26 exceed twenty percent annually of the state generated tax revenues in the trust fund;  
27 provided, however, that no less than the avails of one cent of the tax on gasoline and  
28 special fuels shall be appropriated each year to the Parish Transportation Fund, or its  
29 successor. The annual appropriation for airports shall be a sum equal to, but not

1 greater than, the annual estimated revenue to be derived from the state taxes to be  
 2 collected and received on aviation fuel. The proceeds of any tax levied by a political  
 3 subdivision on gasoline, motor fuels, and special fuels shall be deposited into the  
 4 trust fund and used solely and exclusively for costs associated with construction and  
 5 maintenance of state, federal, or local roads and bridges in their respective  
 6 jurisdiction. The amount of monies received by each parish from the trust fund as  
 7 a result of the levy of the local tax shall be equal to the amount of taxes collected on  
 8 sales of gasoline, motor fuels, and special fuels sold in each respective parish that  
 9 levies the tax. The Legislature may provide for distribution of these monies by law.  
 10 Unencumbered and unexpended balances at the end of each fiscal year shall remain  
 11 in the trust fund. The earnings realized in each fiscal year on the investment of  
 12 monies in the trust fund shall be deposited in and credited to the trust fund.

13 \* \* \*

14 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 15 to the electors of the state of Louisiana at the statewide election to be held on October 24,  
 16 2015.

17 Section 3. Be it further resolved that on the official ballot to be used at the election,  
 18 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 19 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 20 follows:

21 Do you support an amendment to authorize a parish governing authority to  
 22 levy an excise tax on gasoline, motor fuel, and special fuels for use on  
 23 highway construction and maintenance projects in their parish? (Amends  
 24 Article VII, Section 4(C) and 27(B))

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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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HB 639 Original

2015 Regular Session

Robideaux

**Abstract:** Authorizes political subdivisions to levy an excise tax on gasoline, motor fuels, and special fuels for highway construction and maintenance projects in their parishes.

Present constitution prohibits the levy of a severance tax, income tax, inheritance tax or tax on motor fuels by a political subdivision.

Proposed constitutional amendment changes present constitution by authorizing a parish governing authority, to levy an excise tax on gasoline, motor fuels, and special fuels.

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 retains present constitution but adds requirement that the proceeds of any tax levied by a political subdivision on gasoline, motor fuels, and special fuels shall be deposited into the trust fund and used solely and exclusively for costs associated with construction and maintenance of state, federal, or local roads and bridges in their respective jurisdiction. Further requires the amount of monies received by each parish from the trust fund as a result of the levy of the local tax shall be equal to the amount of taxes collected on sales of gasoline, motor fuels, and special fuels sold in each respective parish that levies the tax.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 24, 2015.

(Amends Const. Art. VII, §4(C) and 27(B))