2018 Second Extraordinary Session

SENATE BILL NO. 9

BY SENATOR MORRELL

TAX/TAXATION. Constitutional amendment to require a two-thirds vote for renewal or expansion of all tax credits and rebate programs. (Item #21) (2/3 - CA13s1)

1   A JOINT RESOLUTION

2   Proposing to amend Article VII, Section 2 of the Constitution of Louisiana, relative to

3   limitations on taxation; to require a two-thirds vote of each house of the legislature

4   for the creation, renewal, or expansion of a tax credit or rebate; and to specify an

5   election for submission of the proposition to electors and provide a ballot

6   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 VII,

10   Section 2 of the Constitution of Louisiana, to read as follows:

11   §2. Power to Tax; Limitation

12   Section 2.**(A)** The levy of a new tax, an increase in an existing tax, or a repeal

13   of an existing tax exemption shall require the enactment of a law by two-thirds of the

14   elected members of each house of the legislature.

15   **(B) The enactment of a new tax credit or rebate program or the**

16   **expansion or renewal of an existing tax credit or rebate program shall require**

17   **the enactment of a law by two-thirds of the elected members of each house of**

Coding: Words which are ~~struck through~~ are deletions from existing law;
words in **boldface type and underscored** are additions.

1   **the legislature.**

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

3   to the electors of the state of Louisiana at the statewide election to be held on November 6,

4   2018.

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

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

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

8   follows:

9   Do you support an amendment to require a two-thirds vote of the legislature

10   to create, expand, or renew a tax credit or rebate program?

11   (Amends Article VII, Section 2)

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 9 Original   2018 Second Extraordinary Session   Morrell

Present constitution requires a 2/3 vote of the elected members of both houses of the legislature to authorize a new tax, increase a tax, or repeal a tax exemption.

Proposed constitutional amendment requires a 2/3 vote to create, expand, or renew a tax credit or rebate program.

(Amends Const. Art. VII, Sec. 2)