

NOTICE

Proposed Constitutional Amendments
to be voted on at the Open Primary/Orleans
Municipal Parochial Primary Election October
9, 2021

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

Proposed Amendment No. 1
Regular Session, 2021

ACT No. 131

HOUSE BILL NO. 199

BY REPRESENTATIVES SCHEXNAYDER,
BAGLEY, BISHOP, BRYANT, BUTLER,
CARRIER, COUSSAN, DAVIS, DEVILLIER,
ECHOLS, EDMONDS, FARNUM, FREE-
MAN, GADBERRY, GLOVER, GOUDEAU,
GREEN, HARRIS, HILFERTY, HORTON,
MIKE JOHNSON, TRAVIS JOHNSON,
KERNER, LARVADAIN, MARCELLE, MCK-
NIGHT, MCMAHEN, MOORE, NELSON,
NEWELL, ORGERON, PIERRE, PRESSLY,
ROMERO, SELDERS, ST. BLANC, STAGNI,
THOMAS, VILLIO, WHEAT, WHITE, AND
WRIGHT AND SENATORS ABRAHAM,
ALLAIN, BERNARD, BOUDREAUX, BOU-
IE, CATHEY, CONNICK, HEWITT, JOHNS,
LUNEAU, MCMATH, MILLIGAN, FRED
MILLS, ROBERT MILLS, MIZELL, MOR-
RIS, REESE, SMITH, AND WOMACK

A JOINT RESOLUTION

Proposing to add Article VII, Section 3.1 of the
Constitution of Louisiana, relative to sales and
use tax collection; to create the State and Lo-
cal Streamlined Sales and Use Tax Commis-
sion; to authorize the legislature to provide by
law for the streamlined electronic collection
of sales and use taxes; to provide for commis-
sion membership; to provide for commission
duties and responsibilities; to provide for commis-
sion officers; to provide for the adminis-
tration of sales and use taxes; to provide for
the transfer of powers, duties, functions, and
responsibilities of the Louisiana Sales and Use
Tax Commission for Remote Sellers and the
Louisiana Uniform Local Sales Tax Board; to
provide for funding; to provide for submission
of the proposed amendment to the electors; to
provide for effectiveness; 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 sub-
mitted to the electors of the state of Louisiana,
for their approval or rejection in the manner pro-
vided by law, a proposal to add Article VII, Sec-
tion 3.1 of the Constitution of Louisiana, to read
as follows:

§3.1. State and Local Streamlined Sales and
Use Tax Commission

Section 3.1.(A) The State and Local Stream-
lined Sales and Use Tax Commission, hereinaf-
ter referred to in this Section as the "commis-
sion", is hereby created as a statewide political
subdivision. The duties and obligations of the
commission shall be determined by law.

(B)(1) The membership of the commission
shall be comprised of eight members, each of
whom shall be subject to Senate confirmation,
as follows:

(a) One member appointed by the Louisiana
School Boards Association or its successor.

(b) One member appointed by the Louisiana
Municipal Association or its successor.

(c) One member appointed by the Police Jury
Association of Louisiana or its successor.

(d) One member appointed by the Louisiana
Sheriffs' Association or its successor.

(e) The secretary of the Department of Reve-
nue, or a designee of the secretary.

(f) One member appointed by the governor.

(g) One member appointed by the speaker of
the House of Representatives.

(h) One member appointed by the president of
the Senate.

(2) The initial members of the commission
shall be appointed at the first meeting.

(3) The commission shall have a chairman
and vice-chairman and such other officers as
the commission deems necessary. The initial
chairman of the commission shall be elected by
commission members at the first meeting and
shall be a member appointed pursuant to Sub-
subparagraphs (1)(a) through (d) of this Para-
graph. The initial vice-chairman shall be elected
by commission members at the first meeting and
shall be a member appointed pursuant to Sub-
subparagraphs (1)(e) through (h) of this Para-
graph. Thereafter, on the anniversary of the ini-

tial election of the chairman and vice-chair-
man, the commission shall elect as chairman
a member appointed pursuant to Subsubpara-
graphs (1)(e) through (h) of this Paragraph, and
shall elect as vice-chairman a member appointed
pursuant to Subsubparagraphs (1)(a) through (d)
of this Paragraph. The election of chairman and
vice-chairman positions shall continue to rotate
in this manner each year.

(C) The first meeting of the commission shall
be called by the speaker of the House of Repre-
sentatives no later than one year following the
enactment of the statutory provisions as provid-
ed for in Paragraph (I) of this Section.

(D) The commission shall:

(1) Provide for the streamlined electronic fil-
ing, electronic remittance, and the collection of
sales and use taxes levied within the state ensur-
ing prompt remittance of the respective tax re-
turns and monies received electronically by the
commission to the single collector for each tax-
ing authority and to the Department of Revenue
for distribution. The tax monies received shall,
at all times, be and remain the property of the
respective taxing authorities or the state.

(2) Issue policy advice relative to sales and use
taxes levied by all taxing authorities within the
state.

(3) Develop rules, regulations, and guidance
to simplify and streamline the audit process for
sales and use taxpayers.

(E) The commission shall be funded with state
and local sales and use tax revenues collected
and deemed by the commission, to be reason-
able and necessary costs of the administration
and collection of sales and use taxes levied by
all taxing authorities within the state.

(F) One year following the first meeting of the
commission, the Louisiana Sales and Use Tax
Commission for Remote Sellers and the Loui-
siana Uniform Local Sales Tax Board shall be
abolished. The powers, duties, functions, and
responsibilities of the Louisiana Sales and Use
Tax Commission for Remote Sellers and the
Louisiana Uniform Local Sales Tax Board shall
be transferred to, exercised by, and under the
administration and control of the commission.
When the Louisiana Sales and Use Tax Com-
mission for Remote Sellers and the Louisiana
Uniform Local Sales Tax Board are abolished:

(1) Any reference in law to the Louisiana Sales
and Use Tax Commission for Remote Sellers and
the Louisiana Uniform Local Sales Tax Board
shall be deemed to apply to the commission.

(2) All books, papers, records, actions, and
other property, heretofore possessed, controlled,
or used by the Louisiana Sales and Use Tax
Commission for Remote Sellers and the Louisi-
ana Uniform Local Sales Tax Board are hereby
transferred to the commission.

(3) All employees of the Louisiana Sales and
Use Tax Commission for Remote Sellers and the
Louisiana Uniform Local Sales Tax Board shall
be transferred to the commission.

(G) The adoption or amendment of any rule by
the commission shall require a two-thirds vote of
the members of the commission and shall be in
accordance with the provisions of the Adminis-
trative Procedure Act.

(H) All statutory provisions enacted relative to
the duties, funding, or obligations of the com-
mission shall require the enactment of law by a
two-thirds vote of the elected members of each
house of the legislature.

(I)(1) Absent the enactment of statutory provi-
sions pursuant to Subparagraphs (D)(1) through
(3) of this Section, local sales and use tax collec-
tion shall be as provided in Article VII, Section
3(B) of this Constitution and state sales and use
tax collection and administration shall be by the
Department of Revenue as provided by law.

(2) Any law enacting provisions pursuant to
Subparagraphs (D)(1) through (3) of this Sec-
tion shall require a two-thirds vote of the elected
members of each house of the legislature. Be-
ginning on the effective date of such law, the
provisions of Article VII, Section 3(B) of this
Constitution shall cease to be effective and shall
be inapplicable, inoperable, and of no effect for
the limited purposes of the commission's duties
as set forth in Subparagraphs (D)(1) through (3)
of this Section.

Section 2. Be it further resolved that this pro-
posed amendment shall be submitted to the
electors of the state of Louisiana at the state-
wide election to be held on October 9, 2021. If
the Act which originated as Senate Bill No. 149
of this 2021 Regular Session of the Legislature
does not become effective and no statewide elec-
tion is held on October 9, 2021, this proposed
amendment shall be submitted to the electors of
the state of Louisiana at the statewide election to
be held on November 8, 2022.

Section 3. Be it further resolved that on the of-
ficial ballot to be used at the election, there shall
be printed a proposition, upon which the elec-
tors of the state shall be permitted to vote YES

or NO, to amend the Constitution of Louisiana,
which proposition shall read as follows:

Do you support an amendment to authorize
the legislature to provide for the streamlined
electronic filing, electronic remittance, and
the collection of sales and use taxes lev-
ied within the state by the State and Local
Streamlined Sales and Use Tax Commission
and to provide for the funding, duties, and
responsibilities of the commission? (Adds
Article VII, Section 3.1)

Proposed Amendment No. 2
Regular Session, 2021

ACT No. 134

SENATE BILL NO. 159

BY SENATORS ALLAIN AND JOHNS AND
REPRESENTATIVE BISHOP

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A)
of the Constitution of Louisiana, relative to
income tax; to provide a maximum rate of in-
dividual income tax; to provide with respect
to the deductibility of federal income tax for
purposes of computing state income tax; to
eliminate the mandatory deduction for federal
income taxes; and to specify an election for
submission of the proposition to electors and
provide a ballot proposition.

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

§4. Income Tax; Severance Tax; Political
Subdivisions

Section 4.(A) Income Tax. Equal and uniform
taxes may be levied on net incomes, and these
taxes may be graduated according to the amount
of net income. However, the maximum state in-
dividual ~~and joint income tax schedule of rates
and brackets shall never exceed the rates and
brackets set forth in Title 47 of the Louisiana Re-
vised Statutes on January 1, 2003~~ rate shall not
exceed four and three-quarters percent for
tax years beginning after December 31, 2021.
Federal income taxes paid shall may be allowed
as a deductible item in computing state income
taxes for the same period as provided by law.

Section 2. Be it further resolved that this pro-
posed amendment shall be submitted to the elec-
tors of the state of Louisiana at the statewide
election to be held on October 9, 2021.

Section 3. Be it further resolved that on the of-
ficial ballot to be used at said election there shall
be printed a proposition, upon which the elec-
tors of the state shall be permitted to vote YES
or NO, to amend the Constitution of Louisiana,
which proposition shall read as follows:

Do you support an amendment to lower the
maximum allowable rate of individual in-
come tax and to authorize the legislature to
provide by law for a deduction for federal in-
come taxes paid? (Amends Article VII, Sec-
tion 4(A))

Proposed Amendment No. 3
Regular Session, 2021

ACT No. 132

SENATE BILL NO. 87
BY SENATOR CONNICK

A JOINT RESOLUTION

Proposing to amend Article VI, Section 39 of the
Constitution of Louisiana, relative to taxing
authority of levee districts; to provide for the
millage limits on certain levee districts; and to
specify an election for submission of the prop-
osition to electors and provide a ballot propo-
sition.

Section 1. Be it resolved by the Legislature
of Louisiana, two-thirds of the members elect-
ed to each house concurring, that there shall be
submitted to the electors of the state, for their
approval or rejection in the manner provided by
law, a proposal to amend Article VI, Section 39
of the Constitution of Louisiana, to read as fol-
lows:

§39. Levee District Taxes

Section 39.(A) District Tax; Millage Limit. For
the purpose of constructing and maintaining le-
vees, levee drainage, flood protection, hurricane
flood protection, and for all other purposes inci-
dental thereto, the governing authority of a levee
district ~~created prior to January 1, 2006;~~ except