

Regular Session, 2010

SENATE BILL NO. 186

BY SENATOR N. GAUTREAUX

TAX/TAXATION. Constitutional amendment to provide that no tax by a local governing authority may be passed unless one-third of the registered voters vote in the election. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VI, Section 30(B) of the Constitution of Louisiana, relative to local government; to provide that one-third of registered voters must cast ballots in the election in order for a municipal or parish governing authority to impose a tax; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Be it enacted by the Legislature of Louisiana:

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, for their approval or rejection in the manner provided by law, a proposal to amend Article VI, Section 30(B) of the Constitution of Louisiana, to read as follows:

ARTICLE VI. LOCAL GOVERNMENT

§30. Political Subdivisions; Taxing Power

\* \* \*

(B) Notwithstanding the provisions of Paragraph (A) of this Section, or any other provision of law to the contrary, **no tax shall be imposed by any municipal or parish governing authority unless one-third of the registered voters within**

1           **the taxing district cast ballots in the election called for that purpose, and** no  
2 political subdivision shall submit the same tax proposition, or a new tax proposition  
3 that includes such a tax proposition, to the electorate more than once within a six  
4 month period except in the case of an emergency as determined by the governing  
5 authority of the political subdivision.

6           Section 2. Be it further resolved that this proposed amendment shall be submitted  
7 to the electors of the state of Louisiana at the statewide election to be held on November 2,  
8 2010.

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

13                     Provides that no tax shall be imposed by any municipal or parish governing  
14 authority unless one-third of the registered voters within the taxing district  
15 cast ballots in the election called for that purpose. (Amends Article VI,  
16 Section 30(B))

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Alden A. Clement, Jr.

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#### DIGEST

Present constitution provides that no political subdivision can submit the same tax proposition, or a new tax proposition that includes such a tax proposition, to the electorate more than once within a six month period except in the case of an emergency as determined by the governing authority of the political subdivision.

Proposed constitutional amendment retains present constitution and adds that no tax authorized by present constitution can be imposed by any municipal governing or parish governing authority unless one-third of the registered voters within the taxing district cast ballots in the election called for that purpose.

Specifies submission of the proposed constitutional amendment to the voters at the statewide election to be held on November 2, 2010.

(Amends Const. Art. VI, Sec. 30(B))