

Second Extraordinary Session, 2008

HOUSE BILL NO. 39

BY REPRESENTATIVE WHITE

FUNDS/FUNDING: Provides for the dedication of sales tax on motor vehicles for transportation related purposes (Item #6)

1 AN ACT

2 To enact R.S. 48:77, relative to the dedication of revenues to transportation related matters;  
3 to provide for the dedication, disposition, distribution, investment, and use of certain  
4 monies in the Transportation Trust Fund; to provide for an effective date; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 48:77 is hereby enacted to read as follows:

8 §77. Transportation Trust Fund; dedication and uses of monies  
9 Beginning July 1, 2008, and each fiscal year thereafter, of the avails of the  
10 tax imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana  
11 Revised Statutes of 1950 from the sale at retail, the use, the lease or rental, the  
12 distribution, the consumption, and the storage for use or consumption of motor  
13 vehicles, as presently defined in and as provided by Chapter 2 of Subtitle II of Title  
14 47 of the Louisiana Revised Statutes of 1950, subject to the tax exemptions provided  
15 in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, shall  
16 be credited to the Bond Security and Redemption Fund, and after a sufficient amount  
17 is allocated from that fund to pay all the obligations secured by the full faith and  
18 credit of the state which become due and payable within any fiscal year, the treasurer  
19 shall deposit the following amounts into the Transportation Trust Fund:

20 (1) For Fiscal Year 2008-2009, twenty-five percent of such avails.

- 1                   (2) For Fiscal Year 2009-2010, fifty percent of such avails.
- 2                   (3) For Fiscal Year 2010-2011, seventy-five percent of such avails.
- 3                   (4) For Fiscal Year 2011-2012 and thereafter, all of such avails.
- 4                   Section 2. This Act shall become effective on July 1, 2008.
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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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White

HB No. 39

**Abstract:** Dedicates state sales tax on vehicles to the Transportation Trust Fund.

Proposed law, beginning July 1, 2008, annually dedicates a percentage of the avails of the state sales tax on the sale at retail, the use, the lease or rental, the distribution, the consumption, and the storage for use or consumption of motor vehicles, to the Transportation Trust Fund as follows:

- (1) For FY 2008-2009, 25% of the avails.
- (2) For FY 2009-2010, 50% of the avails.
- (3) For FY 2010-2011, 75% of the avails.
- (4) For FY 2011-2012, and thereafter, all of the avails.

Effective July 1, 2008.

(Adds R.S. 48:77)