

2019 Proposed Constitutional Amendments

October 12, 2019, Election



HOUSE LEGISLATIVE SERVICES
LOUISIANA HOUSE OF REPRESENTATIVES

AUGUST 19, 2019

Proposed Amendment No. 1

Do you support an amendment to exempt raw materials, goods, commodities, personal property, and other articles stored in public and private warehouses and destined for the Outer Continental Shelf from ad valorem taxes?

[Act No. 444](#) of the 2019 Regular Session of the Louisiana Legislature proposes to amend Article VII, Section 21(D)(2) and (3).

Proposed Amendment No. 1 (continued)

The **present constitution** authorizes an ad valorem property exemption for raw materials, goods, commodities, and other articles being held in La. for the purpose of being exported outside the U.S. The exemption further applies to the storage of raw materials, goods, commodities, and other activities on certain property, including in warehouses.

The **proposed constitutional amendment** defines "being held" to include storage for maintenance in La. of raw materials, goods, commodities, and other articles with a destination to the Outer Continental Shelf and specifies that the exemption applies to raw materials, goods, commodities, and other articles stored in public and private warehouses.

Proposed Amendment No. 1 (continued)

The **present constitution** authorizes an ad valorem property tax exemption for goods, commodities, and personal property from outside La., stored in transit in public or private storage, with a final destination outside the state.

The **proposed constitutional amendment** defines "storage while in transit" to include storage in La. for maintenance of goods, commodities, and personal property with a destination to the Outer Continental Shelf.

Proposed Amendment No. 2

Do you support an amendment to provide for appropriations from the Education Excellence Fund for the Louisiana Educational Television Authority, Thrive Academy, and laboratory schools operated by public postsecondary education institutions?

[Act No. 445](#) of the 2019 Regular Session of the Louisiana Legislature proposes to amend Article VII, Section 10.8(C)(3)(b), (c), and (g) and repeal Article VII, Section 10.8(C)(3)(d).

Proposed Amendment No. 2 (continued)

The **present constitution** provides for the appropriation of one-third of all monies received from tobacco litigation, deposited into the Millennium Trust, and credited to the Education Excellence Fund (EEF). It also provides for distribution of monies from the EEF as follows:

- 15% for private elementary and secondary schools approved by the State Board of Elementary and Secondary Education (BESE).
- \$75,000 plus the average per pupil amount paid to public schools for the La. School for the Deaf, La. School for the Visually Impaired, Jimmy D. Long, Sr. La. School for the Math, Science, and the Arts, La. Special Education Center, the New Orleans Center for Creative Arts, and the Louis Armstrong School for the Arts.
- The average per pupil amount paid to public schools for certain charter and alternative schools.
- The balance to each city, parish, and other local school system on a pro-rata basis.

Proposed Amendment No. 2 (continued)

The **proposed constitutional amendment** adds that the La. Educational Television Authority and the Thrive Academy shall each receive an appropriation of \$75,000. Additionally, the Thrive Academy shall receive the average per pupil amount paid to public schools.

The **proposed constitutional amendment** authorizes appropriations equal to the average per pupil amount paid to public schools for laboratory schools approved by BESE and operated by public postsecondary education institutions.

Proposed Amendment No. 3

Do you support an amendment to protect taxpayers by requiring a complete remedy in law for the prompt recovery of any unconstitutional tax paid and to allow the jurisdiction of the Board of Tax Appeals to extend to matters related to the constitutionality of taxes?

[Act No. 446](#) of the 2019 Regular Session of the Louisiana Legislature proposes to add Article V, Section 35.

Proposed Amendment No. 3 (continued)

The **proposed constitutional amendment** extends existing constitutional remedies to any unconstitutional tax paid by a taxpayer and authorizes the legislature to extend the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, and other matters related to its jurisdiction.

Note: [Act No. 365](#) of the 2019 Regular Session extends the jurisdiction of the Board of Tax Appeals subject to the adoption of this proposed constitutional amendment at the October 12, 2019, statewide election.

Proposed Amendment No. 4

Do you support an amendment to allow the city of New Orleans to exempt property within Orleans Parish from all or part of ad valorem taxes that would otherwise be due for the purpose of promoting affordable housing?

[Act No. 448](#) of the 2019 Regular Session of the Louisiana Legislature proposes to add Article VII, Section 21(O).

Proposed Amendment No. 4 (continued)

The **present constitution** provides for the taxation of property and provides the exclusive list of exemptions from ad valorem property tax.

The **proposed constitutional amendment** authorizes the city of New Orleans to grant a new property tax exemption on properties within Orleans Parish for the purpose of encouraging and promoting affordable housing.

- The city may grant a full or partial property tax exemption or the city could base the property's taxes on the property's assessed value from the previous year.
- Property eligible for this exemption must be comprised of no more than 15 residential units, excluding properties used as rentals for periods of less than 30 days.

Proposed Amendment No. 4 (continued)

The **proposed constitutional amendment** requires the city of New Orleans to absorb any decrease in the total amount of ad valorem taxes collected as a result of granting the exemption.

The **proposed constitutional amendment** prohibits the granting of the exemption from creating additional tax liability for other property taxpayers as a result of subsequent reappraisals, valuations, or millage adjustments and prohibits implementation of the exemption from triggering the reappraisal of property or adjustment of millages.



Proposed Constitutional Amendments

SATURDAY, OCTOBER 12, 2019

Amendment No. 1: Exempts raw materials destined for the Outer Continental Shelf from ad valorem taxes. ([19 R.S., HB 234, Act 444](#))

Amendment No. 2: Provides appropriations from the Education Excellence Fund for the Louisiana Educational Television Authority, Thrive Academy, and laboratory schools operated by public postsecondary education institutions. ([19 R.S., HB 62, Act 445](#))

Amendment No. 3: Extends the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes and fees. ([19 R.S., HB 428, Act 446](#))

Amendment No. 4: Authorizes ad valorem tax exemptions in Orleans Parish to promote affordable housing. ([19 R.S., SB 79, Act 448](#))