Proposed Amendment No. 1

Do you support an amendment declaring that, to protect human life, a right to abortion and the funding of abortion shall not be found in the Louisiana Constitution?

Adds Article I, Section 20.1

Act 447 of the 2019 Regular Session
Proposed Constitutional Amendment provides that to protect human life, nothing in the present constitution shall be construed to secure or protect a right to abortion or require the funding of abortion.
Do you support an amendment to permit the presence or production of oil or gas to be included in the methodology used to determine the fair market value of an oil or gas well for the purpose of property assessment?

Amends Article VII, Section 4(B)

Act 368 of the 2020 Regular Session

Prepared by House Legislative Services, Louisiana House of Representatives
Present Constitution provides that oil and gas wells are subject to ad valorem property tax, the rate of which is calculated based on a certain percentage of the well’s fair market value.

Present Constitution provides for severance taxes on certain natural resources and prohibits additional taxes on oil, gas, or sulphur leases or rights.

Present Constitution prohibits the addition of value to the assessment of land as a result of the presence of oil, gas, or sulphur.
Proposed Constitutional Amendment retains the present constitution and provides that the presence or production of oil or gas may be included in the methodology to determine the fair market value of an oil or gas well for the purpose of ad valorem taxes.
Do you support an amendment to allow for the use of the Budget Stabilization Fund, also known as the Rainy Day Fund, for state costs associated with a disaster declared by the federal government?

Amends Article VII, Section 10.3 (C)(3) and (4)
Adds Article VII, Section 10.3(A)(5) and (C)(5))

Act 367 of the 2020 Regular Session
Present Constitution establishes in the state treasury a Budget Stabilization Fund and provides for the deposit of money into the fund.

Present Constitution provides that money in the fund shall not be available for appropriation or use except under the following conditions and with the consent of 2/3 of the elected members of each house of the legislature:

(1) If the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, the difference not to exceed 1/3 of the fund shall be incorporated into the next year’s official forecast.
(2) If a deficit for the current fiscal year is projected due to a decrease in the official forecast, an amount equal to 1/3 of the fund not to exceed the projected deficit may be appropriated.

(3) In no event shall the amount included in the official forecast for the next fiscal year plus the amount appropriated in the current fiscal year exceed 1/3 of the fund balance at the beginning of the current fiscal year.

(4) No appropriation or deposit to the fund shall be made if such appropriation or deposit would cause the balance in the fund to exceed 4% of total revenue receipts for the previous fiscal year.

Proposed Constitutional Amendment provides that money in the fund, up to 1/3 of the fund not to exceed the state costs associated with the disaster, after consent of 2/3 of the elected members of each house of the legislature, may be appropriated. Also provides that the appropriation may be made between sessions of the legislature only with written consent of 2/3 of the elected members of each house of the legislature.
Proposed Constitutional Amendment provides for the deposit into the fund of an amount equivalent to the money received by the state from the federal government for reimbursement of costs associated with a federally declared disaster, in an amount not to exceed the amount of costs appropriated out of the fund for the same disaster.

Proposed Constitutional Amendment retains present constitution and provides that in no event shall the amount included in the official forecast of the next fiscal year, plus the amount appropriated in the current fiscal year, plus the amount appropriated as a result of a federally declared disaster, exceed 1/3 of the fund balance at the beginning of the current fiscal year.
Proposed Amendment No. 4

Do you support an amendment to limit the growth of the expenditure limit for the State General Fund and dedicated funds and to remove the calculation of its growth factor from the Constitution?

Effective June 30, 2022

Amends Article VII, Section 10(C)(1)

Act 366 of the 2020 Regular Session
Present Constitution requires the legislature to establish the methodology for the determination of an expenditure limit for each fiscal year during the first quarter of the calendar year for the next fiscal year.

Present Constitution prohibits the expenditure limit for subsequent fiscal years after Fiscal Year 1991-1992 from exceeding the expenditure limit for the current fiscal year plus an amount equal to that limit times a positive growth factor.
Present Constitution sets the expenditure limit growth factor as the three-year average annual percentage rate of change of personal income for Louisiana as defined and reported by the U.S. Department of Commerce for the prior three calendar years.

Proposed Constitutional Amendment removes the calculation of the expenditure limit growth factor from the Constitution.
Proposed Constitutional Amendment requires the legislature to establish a procedure to determine the expenditure limit that will grow no more than 5% in any year. Once the procedure is established by law, it shall not be changed except by a law enacted by 2/3 of the elected members of each house of the legislature.
Proposed Amendment No. 5

Do you support an amendment to authorize local governments to enter into cooperative endeavor ad valorem tax exemption agreements with new or expanding manufacturing establishments for payments in lieu of taxes?

Adds Article VII, Section 21(O)

Act 370 of the 2020 Regular Session
Proposed Constitutional Amendment adds an exemption from ad valorem taxation for property that is subject to a cooperative endeavor agreement between the owner and one or more taxing authorities which requires the property owner to make payments in lieu of taxes. Further provides that property eligible for the exemption shall be limited to a new manufacturing establishment or an addition to an existing manufacturing establishment.

Proposed Constitutional Amendment provides the exemption shall be to the extent agreed to and provided for in the cooperative endeavor agreement and requires the property exempted to be listed on the assessment rolls and submitted to the Louisiana Tax Commission.
Proposed Constitutional Amendment provides that enactment of any law to implement the provisions relating to the exemption and any amendment to that law shall require a 2/3 vote of the elected members of each house of the legislature.
Proposed Amendment No. 6

Do you support an amendment to increase the maximum amount of income a person may receive and still qualify for the special assessment level for residential property receiving the homestead exemption?

Amends Article VII, Section 18(G)(1)(a)(ii)

Act 369 of the 2020 Regular Session
Present Constitution provides a special assessment level of residential property receiving the homestead exemption which is owned and occupied by the following persons who remain qualified for the special assessment level: (1) people who are 65 years of age or older; (2) people who have a service-connected disability rating of 50% or more by the U.S. Department of Veterans Affairs; (3) members of the U.S. armed forces or the La. National Guard who owned and last occupied such property who are killed in action, who are missing in action, or are prisoners of war for a period exceeding 90 days; or (4) any persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.
Present Constitution prohibits the special assessment level if the person’s adjusted gross income as reported in the federal tax return for the year prior to the application for the special assessment level exceeds $50,000. Provides that the adjusted gross income shall be determined by combining the adjusted gross income on both federal tax returns for persons applying for the special assessment level whose filing status is married filing separately. Further provides that for each tax year beginning in 2001 and thereafter, the $50,000 limit shall be adjusted annually by the Consumer Price Index.
Proposed Constitutional Amendment increases the income threshold from $50,000 with annual adjustments by the Consumer Price Index to qualify for the special assessment level to $100,000 with annual adjustments by the Consumer Price Index beginning in tax year 2026.
Do you support an amendment to create the Louisiana Unclaimed Property Permanent Trust Fund to preserve the money that remains unclaimed by its owner or owners?

Effective July 1, 2021

Adds Article VII, Sections 10(F)(4)(i) and 28)

Act 38 of the 2020 First Extraordinary Session
Proposed Constitutional Amendment creates the Louisiana Unclaimed Property Permanent Trust Fund, effective July 1, 2021, as a special permanent trust fund in the state treasury (referred to as the “UCP Permanent Trust Fund”) to ensure a payment source for claims made by owners of unclaimed property.

Proposed Constitutional Amendment provides that the treasurer shall annually deposit in and credit to the UCP Permanent Trust Fund the net amount of all monies received as a result of the Uniform Unclaimed Property Act of 1997 or its successor after allocation of money to the Bond Security and Redemption Fund; payment of administrative fees, costs, and expenses as provided by law; and deposit of monies into the Unclaimed Property Leverage Fund.
Proposed Constitutional Amendment provides that realized capital gains, dividend income, and interest income earned on the investments in the UCP Permanent Trust Fund, net of trust fund investment and administrative expenses, shall be deposited into the State General Fund.

Proposed Constitutional Amendment provides that once the balance in the UCP Permanent Trust Fund equals the amount of the state’s potential liability to unclaimed property claimants – as reported annually by the state treasurer – then all new unclaimed property monies shall be deposited into the State General Fund instead of the UCP Permanent Trust Fund.
Proposed Constitutional Amendment provides that the money credited to the UCP Permanent Trust Fund shall be permanently credited to the fund and shall be invested by the treasurer. Authorizes up to 50% of the money in the fund to be invested in equities. Requires the legislature to establish procedures for the investment of such monies. Further authorizes the treasurer to contract, with the approval of the State Bond Commission, for the management of such investments. Provides that investment earnings shall be available for appropriation to pay expenses incurred in the investment and management of the UCP Permanent Trust Fund.
Proposed Constitutional Amendment requires the state treasurer to submit a report to the legislature and the governor not less than 60 days prior to the beginning of each regular session of the legislature that includes the balance of the UCP Permanent Trust Fund and the state’s potential liability to unclaimed property claimants as of the close of the prior fiscal year.

Proposed Constitutional Amendment provides that property received in the state pursuant to the Uniform Unclaimed Property Act of 1997 or its successor and deposited into the UCP Permanent Trust Fund is private property that is held in trust until a claim is made for it by the owner.
No. 1  **Act 447, 2019 Regular Session**, declares that no provision of the state constitution protects a right to abortion or requires the funding of abortion.

No. 2  **Act 368, 2020 Regular Session**, allows the presence of oil or gas to be included when determining the fair market value of an oil or gas well for ad valorem taxes.

No. 3  **Act 367, 2020 Regular Session**, allows the use of the Budget Stabilization Fund, commonly called the Rainy Day Fund, for expenses due to a federally declared disaster.

No. 4  **Act 366, 2020 Regular Session**, requires the legislature to establish a procedure to determine the expenditure limit, keeping growth below 5% in a single year.

No. 5  **Act 370, 2020 Regular Session**, establishes an ad valorem tax exemption for property subject to a cooperative endeavor agreement requiring the property owner to make payments in lieu of taxes (PILOT).

No. 6  **Act 369, 2020 Regular Session**, increases the income threshold for purposes of qualifying for the special homestead exemption assessment level.

No. 7  **Act 38, 2020 First Extraordinary Session**, creates the Unclaimed Property Permanent Trust Fund and dedicates unclaimed property funds.

Joint legislative website:  [www legis la gov](http://www legis la gov)  
House website:  [www house louisiana gov](http://www house louisiana gov)