



1 manufacturing establishment or an addition to an existing manufacturing  
2 establishment, on such terms and conditions as the board, with the approval of the  
3 governor, deems in the best interest of the state.

4 (2) The exemption shall be for an initial term of no more than five calendar  
5 years, and may be renewed for an additional five years; **provided that, all contracts**  
6 **renewed after December 31, 2023 shall only be renewed on condition that the**  
7 **exemption shall not apply to taxes levied for purposes related to elementary and**  
8 **secondary education.**

9 (3) All property exempted shall be listed on the assessment rolls and  
10 submitted to the Louisiana Tax Commission or its successor, but no taxes shall be  
11 collected thereon during the period of exemption.

12 (4) The terms "manufacturing establishment" and "addition" as used herein  
13 mean a new plant or establishment or an addition or additions to any existing plant  
14 or establishment which engages in the business of working raw materials into into  
15 wares suitable for use or which gives new shapes, qualities or combinations to matter  
16 which already has gone through some artificial process.

17 \* \* \*

18 Section 2. Be it further resolved that this proposed amendment shall be submitted  
19 to the electors of the state of Louisiana at the statewide election to be held on October 14,  
20 2023.

21 Section 3. Be it further resolved that this proposed amendment, if approved by the  
22 electors, shall become effective on January 1, 2024.

23 Section 4. Be it further resolved that on the official ballot to be used at said election  
24 there shall be printed a proposition, upon which the electors of the state shall be permitted  
25 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
26 follows:

27 Do you support an amendment to provide that all industrial exemption  
28 contracts renewed after December 31, 2023 shall only be renewed on the  
29 condition that the exemption shall not apply to taxes levied for purposes

