

STATEMENT OF PROPOSED CONSTITUTIONAL AMENDMENTS
October 14, 2017

In compliance with R.S. 18:431 and R.S. 18:552, the secretary of state provides this statement of the Proposed Constitutional Amendments in the order in which they will appear on the ballot for the October 14, 2017 election explaining the scope and nature of the proposed amendments in simple, unbiased, concise and easily understood language as follows:

1. “Do you support an amendment to exempt from property taxes materials and other property delivered to a construction site to be made part of a building or other construction?”

This proposed constitutional amendment was enacted by Act 428 of the 2017 Regular Session of the Louisiana Legislature proposing to add Article VII, Section 21(N) to the Louisiana Constitution.

Present Constitution provides certain exemptions from ad valorem taxes (property taxes), which are property taxes based on the fair market value of all property subject to taxation by the tax assessor in each parish.

Proposed Constitutional Amendment adds an exemption for all property delivered to a construction project site for the purpose of using the property in any tract of land, building, or other construction as a component part until the construction project is complete as defined by law and reasonable industry standards. Once the construction project is complete or a phase is complete, available for its intended use, or operational when the property is assessed by the tax assessor, then the exemption no longer applies. This proposed exemption does not apply to public service property unless otherwise provided by the constitution.

2. “Do you support an amendment to authorize an exemption from ad valorem property tax for the total assessed value of the homestead of an unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, paramedic, volunteer firefighter, or a law enforcement or fire protection officer?”

This proposed constitutional amendment was enacted by Act 427 of the 2017 Regular Session of the Louisiana Legislature proposing to amend Article VII, Section 21(M)(1) of the Louisiana Constitution.

Present Constitution provides for an exemption from ad valorem taxes (property taxes) for an unmarried surviving spouse of a person who died and who was either (1) on active duty as a member of the military (armed forces of the United States or Louisiana National Guard); (2) a qualified state police officer who died while on duty; or (3) a law enforcement or fire protection officer who qualified for the salary supplement and died while on duty.

Proposed Constitutional Amendment adds this exemption beginning in 2018 for an unmarried surviving spouse of a person who died and was either (1) an emergency medical responder, technician, or paramedic who died while performing the duties of their employment; (2) a volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties; or (3) a law enforcement or fire protection officer who died on duty and would have qualified for the salary supplement if he had completed the first year of his employment before his death.

Proposed Constitutional Amendment also provides that the exemption is based on the following conditions: (1) the property is eligible for the homestead exemption and was the residence of the person at their time of death; (2) the surviving spouse has not remarried; and (3) the surviving spouse annually provides evidence of eligibility for the exemption to the parish tax assessor.

3. “Do you support an amendment that would dedicate any new tax levied on gasoline, diesel, and special fuels into the Construction Subfund, which solely shall be used for project delivery, construction, and maintenance of transportation and capital transit infrastructure projects and not for funding for the payment of employee wages and related benefits or employee retirement benefits?”

This proposed constitutional amendment was enacted by Act 429 of the 2017 Regular Session of the Louisiana Legislature proposing to amend Article VII, Section 27(B) of the Louisiana Constitution.

Present Constitution creates a special permanent trust fund in the state treasury called the Transportation Trust Fund where “excess revenues” from all taxes levied on gasoline and motor fuels and on special fuels are deposited. The monies in the trust fund are required to be appropriated or dedicated solely and exclusively for the costs of construction and maintenance of the roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, the Parish Transportation Fund and the payment of bonds and other obligations incident thereto or other obligations payable from the trust fund.

Proposed Constitutional Amendment creates the “Construction Subfund” within the Transportation Trust Fund and requires that any new taxes on gasoline, motor fuels, or special fuels on or after July 1, 2017 are to be deposited into the subfund.

Proposed Constitutional Amendment also requires that the monies in the construction subfund be appropriated and dedicated solely for the direct costs associated with actual project delivery, construction, and maintenance of transportation and capital transit infrastructure projects of the state and local government and prohibits the Department of Transportation and Development from using any monies in the subfund for the payment of employee wages and related benefits or employee retirement benefits.