

STATEMENT OF PROPOSED CONSTITUTIONAL AMENDMENTS
October 12, 2019

In compliance with R.S. 18:431 and R.S. 18:552, a statement of the Proposed Constitutional Amendments in the order in which they will appear on the ballot for the October 12, 2019 election is provided as follows:

1. Do you support an amendment to exempt raw materials, goods, commodities, personal property, and other articles stored in public or private warehouses and destined for the Outer Continental Shelf from ad valorem taxes? (December 1, 2019) (Amends Article VII, Section 21(D)(2) and (3))

Act 444 (2019 Regular Session).

Present Constitution provides certain exemptions from ad valorem taxes (property taxes).

Proposed Constitutional Amendment extends the ad valorem tax exemption for raw materials, goods, commodities, and other articles stored in Louisiana in a public or private warehouse for maintenance or with a destination to the Outer Continental Shelf.

Proposed Constitutional Amendment extends the ad valorem tax exemption for goods, commodities, and personal property in public or private storage while in transit in Louisiana for maintenance or with a destination to the Outer Continental Shelf.

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? (Amends Article VII, Section 10.8(C)(3)(b), (c), and (g); Repeals Article VII, Section 10.8(C)(3)(d))

Act 445 (2019 Regular Session).

Present Constitution establishes the Millennium Trust in the state treasury as a special permanent trust and provides that monies received as a result of the tobacco Master Settlement Agreement shall be deposited in and credited to the Millennium Trust.

Present Constitution establishes the Education Excellence Fund as a special fund within the Millennium Trust and requires the treasurer to credit one-third of the proceeds from the tobacco Master Settlement Agreement and one-third of all investment earnings on the investment of the Millennium Trust to the Education Excellence Fund.

Present Constitution provides that appropriations from the Education Excellence Fund shall be limited to: 1) Fifteen percent appropriated to the state superintendent of education for distribution to all children attending private elementary and secondary

schools that have been approved by the State Board of Elementary and Secondary Education, both academically and as required for such school to receive money from the state; 2) appropriations made each year of \$75,000.00 plus an allocation for each pupil equal to the average statewide per pupil amount provided each city, parish, and local school system to the Louisiana School for the Deaf, the Louisiana School for the Visually Impaired, the Louisiana Special Education Center in Alexandria, the Louisiana School for Math, Science and the Arts, the New Orleans Center for Creative Arts and the Louis Armstrong High School for the Arts, after the schools are operational; 3) appropriations made for independent public schools which have been approved by the State Board of Elementary and Secondary Education or any city, parish, or other local school system and for alternative schools and programs which are authorized and approved by the State Board of Elementary and Secondary Education but are not subject to the jurisdiction and management of any city, parish, or local school system, to provide an allocation for each pupil which shall be the average statewide per pupil amount provided in each city, parish, or local school system; and 4) monies appropriated from the Education Excellence Fund shall be restricted to expenditure for pre-kindergarten through twelfth grade instructional enhancement for students, including early childhood education programs focused on enhancing the preparation of at-risk children for school, remedial instruction, and assistance to children who fail to achieve the required scores on any tests passage of which are required pursuant to state law or rule for advancement to a succeeding grade or other educational programs approved by the legislature.

Proposed Constitutional Amendment provides an appropriation from the Education Excellence Fund each year of \$75,000.00 plus an allocation for each pupil equal to the average statewide per pupil amount provided each city, parish, and local school system to the Louisiana Educational Television Authority and Thrive Academy. Further provides for the change of the name of the Louisiana School for Math, Science, and the Arts to the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts.

Proposed Constitutional Amendment provides an allocation from the Education Excellence Fund for each pupil which shall be the average statewide per pupil amount provided in each city, parish, or local school system for laboratory schools approved by the State Board of Elementary and Secondary Education and operated by a public postsecondary education institution.

Proposed Constitutional Amendment changes the reference from each recipient school or school system to each recipient entity in the paragraph providing for a prioritized plan for expenditure of funds from the Education Excellence Fund and requiring approval of the plan for the recipient entity before funds are distributed to the entity.

Proposed Constitutional Amendment repeals Article VII, Section 10.8(C)(3)(d) of the Constitution of Louisiana which refers to appropriations of remaining funds made to the state superintendent of education for distribution beginning Fiscal Year 2000-2001 and for each fiscal year through the end of Fiscal Year 2006-2007.

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? (Adds Article V, Section 35)

Act 446 (2019 Regular Session).

Present Constitution in Article VII, Section 3(A) of this Constitution provides that the legislature shall prohibit the issuance of process to restrain the collection of any tax and shall provide a complete and adequate remedy for the prompt recovery of illegal tax paid by a taxpayer.

Proposed Constitutional Amendment retains the present constitution and provides that the remedies required by Article VII, Section 3(A) of this Constitution shall extend to any unconstitutional tax paid by a taxpayer.

Proposed Constitutional Amendment continues the Board of Tax Appeals, subject to change by law enacted by two-thirds of the elected members of each house of the legislature, and gives the Board jurisdiction over all matters related to state and local taxes or fees or other claims against the state provided by Chapter 17 of Title 47 of the Louisiana Revised Statutes of 1950 as amended, subject to change by law.

Proposed Constitutional Amendment provides that the legislature may extend the jurisdiction of the Board of Tax Appeals by law enacted by a two-thirds vote of the elected members of each house of the legislature to matters concerning the constitutionality of taxes, fees, or other matters related to the Board's jurisdiction which jurisdiction may be concurrent with the district courts.

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? (Adds Article VII, Section 21(O))

Act 448 (2019 Regular Session).

Present Constitution provides certain exemptions from ad valorem taxes (property taxes).

Proposed Constitutional Amendment authorizes the City of New Orleans to exempt properties comprised of no more than fifteen residential units located in Orleans Parish from ad valorem taxes for promoting and encouraging affordable housing, and provides that the exemption may be for the total assessed value of the property, a portion of the property, or be based on the assessed valuation of the property for the year prior to commencement of the exemption. Further provides that the tax exemption shall not apply to properties used as rentals for periods of less than thirty days.

Proposed Constitutional Amendment provides that any decrease in the total amount of the ad valorem tax exemption collected by the taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Further provides that the exemption shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to this constitution.