

**STATEMENT OF PROPOSED CONSTITUTIONAL
AMENDMENTS
October 9, 2021**

In compliance with R.S. 18:431 and R.S. 18:552, a statement of the Proposed Constitutional Amendments for the October 9, 2021 election is provided as follows:

1. Do you support an amendment to authorize the legislature to provide for the streamlined electronic filing, electronic remittance, and the collection of sales and use taxes levied within the state by the State and Local Streamlined Sales and Use Tax Commission and to provide for the funding, duties, and responsibilities of the commission? (Adds Article VII, Section 3.1)

Act 131 (2021 Regular Session)

Proposed Constitutional Amendment creates the State and Local Streamlined Sales and Use Tax Commission “commission” as a statewide political subdivision and provides for the membership of the commission as follows: (a) one member appointed by the Louisiana School Boards Association or its successor; (b) one member appointed by the Louisiana Municipal Association or its successor; (c) one member appointed by the Police Jury Association of Louisiana or its successor; (d) one member appointed by the Louisiana Sheriffs’ Association or its successor; (e) the secretary of the Department of Revenue, or a designee of the secretary; (f) one member appointed by the governor; (g) one member appointed by the speaker of the House of Representatives; and (h) one member appointed by the president of the Senate. Further provides that initial members of the commission shall be appointed at the first meeting of the commission.

Proposed Constitutional Amendment provides that the commission shall have a chairman and vice-chairman and such other officers as the commission deems necessary. Provides that the initial chairman and vice-chairman shall be elected at the first meeting of the commission; the chairman shall be a member appointed pursuant to (a) through (d) provided above; and the vice-chairman shall be a member appointed pursuant to (e) through (h) provided above. Further provides

that on the anniversary of the initial election of the chairman and vice-chairman, the commission shall elect as chairman a member appointed pursuant to (e) through (h) and elect as vice-chairman a member appointed pursuant to (a) through (d) which elections shall rotate in the same manner each year.

Proposed Constitutional Amendment provides that the first meeting of the commission shall be called by the speaker of the House of Representatives no later than one year following the enactment of certain provisions of this proposed constitutional amendment.

Proposed Constitutional Amendment provides that the commission shall provide for the streamlined electronic filing, electronic remittance, and the collection of sales and use taxes levied within the state to ensure prompt remittance of the tax returns and monies received electronically by the commission to the single collector for each taxing authority and to the Department of Revenue for distribution. Further provides that the tax monies received shall be and remain the property of the respective taxing authority or the state.

Proposed Constitutional Amendment authorizes the commission to issue policy advice relating to sales and use taxes levied by all taxing authorities within the state and develop rules, regulations, and guidance to simplify and streamline the audit process for sales and use taxpayers.

Proposed Constitutional Amendment provides that the commission shall be funded with state and local sales and use tax revenues collected and deemed by the commission to be reasonable and necessary costs of the administration and collection of sales and use taxes levied by all taxing authorities within the state.

Proposed Constitutional Amendment abolishes the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board effective one year following the first meeting of the commission and provides that their powers, duties, functions, and responsibilities shall be transferred to, exercised by, and under the administration and control of the commission when they are abolished.

Proposed Constitutional Amendment provides that any reference in the law to the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be deemed to apply to the commission; and all their books, papers, records, actions, and other property possessed, controlled, or used by them and all their employees shall be transferred to the commission.

Proposed Constitutional Amendment provides that the adoption or amendment of any rule by the commission shall require a two-thirds vote of the members of the commission and shall be in accordance with the Administrative Procedure Act. Further provides that all statutory provisions enacted relative to the duties, funding, or obligations of the commission shall require the enactment of law by two-thirds vote of the elected members of each house of the legislature.

Proposed Constitutional Amendment provides that in the absence of the enactment of statutory provisions pursuant to this proposed constitutional amendment, local sales and use tax collection shall be as provided in the present **Constitution** and state sales and use tax collection and administration shall be by the Department of Revenue as provided by law.

Proposed Constitutional Amendment provides that any law enacted pursuant to this proposed constitutional amendment shall require a two-thirds vote of the elected members of each house of the legislature. Further provides that beginning on the effective date of such law, the provisions of Article VII, Section 3(B) of this Constitution shall cease to be effective and shall be inapplicable, inoperable, and of no effect for the limited purposes of the commission's duties as set forth in this proposed constitutional amendment.

2. Do you support an amendment to lower the maximum allowable rate of individual income tax and to authorize the legislature to provide by law for a deduction for federal income taxes paid? (Amends Article VII, Section 4(A))

Act 134 (2021 Regular Session)

Present Constitution provides that the state individual and joint income tax schedule of rates and brackets shall never exceed the rates and brackets on January 1, 2003 as set forth in Title 47 of the Louisiana Revised Statutes. Further provides that federal income taxes paid shall be allowed as a deduction in computing state income taxes for the same period.

Proposed Constitutional Amendment provides that the maximum state individual rate shall not exceed four and three-quarters percent for tax years beginning after December 31, 2021. Further provides that federal income taxes paid may be allowed as a deduction in computing state income taxes for the same period as provided by law.

3. Do you support an amendment to allow levee districts created after January 1, 2006, and before October 9, 2021, whose electors approve the amendment to levy an annual tax not to exceed five mills for the purpose of constructing and maintaining levees, levee drainage, flood protection, and hurricane flood protection? (Amends Article VI, Section 39)

Act 132 (2021 Regular Session).

Present Constitution provides that a levee district created prior to January 1, 2006 may levy annually a tax not to exceed five mills for constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection, and for all other purposes incidental thereto, except the Board of Levee Commissioners of the Orleans Levee District which may levy annually a tax not to exceed two and one-half mills of all taxable property situated within the alluvial portions of the district subject to overflow.

Proposed Constitutional Amendment provides that a levee district, except a levee district created after January 1, 2006 and where a majority of the electors in the district failed to approve the provisions of this section of this Constitution in an election held on October 9, 2021, or a levee district created after October 9, 2021,

may levy annually a tax not to exceed five mills for constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection, and for all other purposes incidental thereto. Further provides an exception for the Board of Levee Commissioners of the Orleans Levee District which may levy annually a tax not to exceed two and one-half mills of all taxable property situated within the alluvial portions of the district subject to overflow.

Present Constitution provides that if the necessity to raise additional funds arises in any levee district created prior to January 1, 2006, for any purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection and for all other purposes incidental thereto or for any other purpose related to its authorized powers and functions as specified by law, may be increased if the rate of the increase is approved by a majority of the electors voting in an election held for that purpose.

Proposed Constitutional Amendment provides that if the necessity to raise additional funds arises in any levee district for any purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection and for all other purposes incidental thereto or for any other purpose related to the authorized powers and functions as specified by law, may be increased if the rate of the increase is approved by a majority of the electors voting in an election held for that purpose.

Present Constitution provides for levee districts created after January 1, 2006 for any purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection and for all other purposes incidental thereto, the district may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. Provides that such district shall not levy such a tax nor increase the rate of such a tax unless the electors approve the levy or increase in an election held for that purpose. Further provides that if the district is comprised of territory in more than one parish that the

approval by a majority of the electors who vote in each parish comprising the district is required to levy or increase the tax.

Proposed Constitutional Amendment provides for levee districts created after January 1, 2006 and where a majority of the electors in the district failed to approve the provisions of this section in an election held on October 9, 2021, or a levee district created after October 9, 2021, for any purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection and for all other purposes incidental thereto, the district may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. Provides that such district shall not levy such a tax nor increase the rate of such a tax unless the electors approve the levy or increase in an election held for that purpose. Further provides that if the district is comprised of territory in more than one parish that the approval by a majority of the electors who vote in each parish comprising the district is required to levy or increase the tax.

4. Do you support an amendment to increase the amount of allowable deficit reductions to statutory dedications and constitutionally protected funds from five percent to ten percent? (Amends Article VII, Section 10(F)(2)(a) and (b))

Act 157 (2021 Regular Session).

Present Constitution provides that the legislature by law shall establish a procedure to determine if appropriations will exceed the official forecast and an adequate method for adjusting appropriations to eliminate a projected deficit.

Present Constitution provides that adjustments are authorized when state general fund allocations or appropriations have been reduced in an aggregate amount equal to at least seven-tenths of one percent of the total of such allocations and appropriations for a fiscal year and such adjustments may not exceed five percent of the total appropriation or allocation from a fund for the fiscal year.

Proposed Constitutional Amendment provides that adjustments are authorized when state general fund allocations or appropriations have been reduced in an aggregate amount equal to at least seven-tenths of one percent of the total of such allocations and appropriations for a fiscal year and such adjustments shall not exceed ten percent of the total appropriation or allocation from a fund for the fiscal year.

Present Constitution provides that for the purposes of the budget estimate and enactment of the budget for the next fiscal year, when the official forecast of recurring revenues for the next fiscal year is at least one percent less than the official forecast for the current fiscal year, an amount not to exceed five percent of the total appropriations or allocations for the current fiscal year from any fund established by law or this Constitution shall be available for expenditure required by this Constitution in the next fiscal year for a purpose other than as specifically provided by law or this Constitution.

Proposed Constitutional Amendment provides that for the purposes of the budget estimate and enactment of the budget for the next fiscal year, when the official forecast of recurring revenues for the next fiscal year is at least one percent less than the official forecast for the current fiscal year, an amount not to exceed ten percent of the total appropriations or allocations for the current fiscal year from any fund established by law or this Constitution shall be available for expenditure required by this Constitution in the next fiscal year for a purpose other than as specifically provided by law or this Constitution.