2017 Proposed Constitutional Amendments

October 14, 2017
Election

House Legislative Services
Louisiana House of Representatives
September 2017
Proposed Amendment No. 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?

[Act 428 of the 2017 Regular Session of the La. Legislature proposing to add Article VII, Section 21(N) to the La. Constitution.]
The present constitution provides for exemptions for certain property from ad valorem taxation.

The proposed constitutional amendment would add an exemption for all property delivered to a construction project site for the purpose of incorporating the property into any tract of land, building, or other construction as a component part, including the type of property that may be deemed to be a component part once placed on an immovable for its service and improvement pursuant to the provisions of the La. Civil Code. The exemption would be effective until the construction project is complete.
The proposed constitutional amendment would deem a project "complete" when construction is finished to the extent that the project can be used or occupied for its intended purpose. A project would not be considered "complete" during its inspection, testing, or commissioning stages, as defined by reasonable industry standards.
The ad valorem tax exemption provided for in the proposed constitutional amendment would not apply to any of the following:

1) Any portion of a construction project that is complete, available for its intended use, or operational on the date the property is assessed.

2) For projects constructed in two or more distinct phases, any phase of the construction project that is complete, available for its intended use, or operation on the date the property is assessed.

3) Public service properties, unless the public service property is eligible for an exemption pursuant to the present constitution.
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 or technician, paramedic, volunteer firefighter, or a law enforcement or fire protection officer?

The present constitution authorizes an ad valorem property tax exemption for ad valorem taxes due in 2017 and thereafter for the total assessed value of the property for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces or La. National Guard or while performing their duties as a state police officer or a law enforcement officer or fire protection officer who qualified for state supplemental pay. Once granted, the exemption may be transferred to a different property under certain circumstances.
The present constitution establishes these eligibility requirements for the exemption:

1) The property is eligible for the homestead exemption and was the residence of the member of the U.S. armed forces or La. National Guard or while performing their duties as a state police officer or a law enforcement officer or fire protection officer when he or she died.

2) The surviving spouse has not remarried.

3) The surviving spouse annually provides evidence of his or her eligibility for the exemption.
The proposed constitutional amendment adds eligibility for this exemption, for tax periods beginning in 2018 and thereafter, for the surviving spouse of a person who dies on or after January 1, 2018, while performing their duties as any of the following: an emergency medical responder or technician; a paramedic; a volunteer firefighter; or a law enforcement or fire protection officer who died while on duty and who would have qualified for state supplemental pay as authorized under the present constitution if he had completed the first year of his employment before his death.

The proposed constitutional amendment would be effective on January 1, 2018.
Proposed Amendment No. 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?

Act 429 of the 2017 Regular Session of the La. Legislature proposing to amend Article VII, Section 27(B) of the La. Constitution.

By House Legislative Services, Louisiana House of Representatives
The present constitution establishes the Transportation Trust Fund as a special treasury fund and requires that all state taxes levied on gasoline and motor fuels be deposited annually into the fund. The current state excise taxes on gasoline and motor fuels total 20¢ per gallon. Monies in the fund are used to provide for construction and maintenance of roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program, ports, airports, transit, state police for traffic control purposes, and the Parish Transportation Fund.
The proposed constitutional amendment would establish the "Construction Subfund" as a special subfund within the Transportation Trust Fund and would require the avails of any new tax levied on gasoline, diesel, and special motor fuels that are levied on or after July 1, 2017, to be deposited into the subfund.

Monies in the subfund would be required to be used solely on direct costs associated with actual project delivery, construction, and maintenance of transportation and capital transit infrastructure projects of the state and local government.
The proposed constitutional amendment would prohibit any monies in the subfund from being used by the Department of Transportation and Development for the payment of employee wages and related benefits or employee retirement benefits.
You can find the complete text for these Acts by using the Bill Search feature for the 2017 Regular Session on the Louisiana State Legislature website.

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Proposed Amendment No. 1 - Act 428
Proposed Amendment No. 2 - Act 427
Proposed Amendment No. 3 - Act 429