

2021 Proposed Constitutional Amendments



Photo by House Communications

Election: November 13, 2021

Originally scheduled for October 9, 2021

[Executive Order Rescheduling 2021 Fall Elections](#)

[\(Election information from Louisiana Secretary of State\)](#)



Louisiana House of Representatives

House Legislative Services

September 10, 2021

Proposed Amendment No. 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 of the 2021 Regular Session](#)

Proposed Amendment No. 1 continued

Proposed Constitutional Amendment creates the State and Local Streamlined Sales and Use Tax Commission (commission) as a statewide political subdivision and provides for eight members on the commission.

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. Further provides that the monies received by the commission shall be and remain the property of the respective taxing authority levying the tax or the state.

Proposed Amendment No. 1 continued

Proposed Constitutional Amendment authorizes the commission to issue policy advice related to sales and use taxes levied by all taxing authorities within the state and develop rules to simplify and streamline the sales and use tax audit process.

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

Proposed Amendment No. 1 continued

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.

Proposed Constitutional Amendment provides that in the absence of the enactment of statutory provisions pursuant to this proposed constitutional amendment, sales and use taxes collection shall be as provided in the **Present Constitution** and 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 the legislature.

Proposed Amendment No. 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 of the 2021 Regular Session](#)

Proposed Amendment No. 2 continued

Present Constitution prohibits individual income tax rates and brackets from exceeding the rates and brackets that existed in law on January 1, 2003, which are as follows for single taxpayers:

- 2% on the first \$12,500 of net income
- 4% on the next \$37,500 of net income
- 6% on net income in excess of \$50,000

Beginning January 1, 2022, the **Proposed Constitutional Amendment** removes references to the 2003 individual income tax rates and prohibits the maximum allowable individual income tax rates from exceeding 4.75%.

Proposed Amendment No. 2 continued

Present Constitution requires the full amount of federal income taxes paid to be allowed as a deductible item when computing state income taxes.

Proposed Constitutional Amendment authorizes, rather than requires, federal income taxes paid to be deducted when computing state income taxes.

Proposed Amendment No. 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 of the 2021 Regular Session](#)

Proposed Amendment No. 3 continued

Present Constitution provides that for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, the governing authority of a levee district created before January 1, 2006, may levy an annual tax not to exceed five mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy an annual tax not to exceed two and one-half mills on 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 before January 1, 2006, for any purpose related to its authorized powers and functions, the tax may be increased. However, the tax increase shall take effect only if approved by a majority of the electors voting in an election held for that purpose.

Proposed Amendment No. 3 continued

Present Constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, a district shall not levy a tax nor increase the rate of a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose.

Proposed Amendment No. 3 continued

Proposed Constitutional Amendment provides that the five mill limitation, with the exception of the Orleans Levee District, applies to all levee districts except those created after January 1, 2006, in which a majority of the electors in the district fail to approve the constitutional amendment in the election held on October 9, 2021, or a levee district created after October 9, 2021. The amendment would clarify that a levee district created after January 1, 2006, that does not have the authority to assess up to five mills but seeks to have the five mill option could do so with an affirmative vote of the people impacted by the tax along with the statewide vote.

Proposed Amendment No. 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 of the 2021 Regular Session](#)

Proposed Amendment No. 4 continued

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 authorizes the reduction to statutory dedications, including constitutional funds, after total state general fund allocations or appropriations for a fiscal year have been reduced by 7/10 of 1%.

Proposed Amendment No. 4 continued

Present Constitution limits the amount of allowable reductions to those funds to 5% of the total appropriation or allocation from any fund for the fiscal year.

Proposed Constitutional Amendment increases the allowable reduction amount from 5% to 10% of the total appropriation or allocation from any fund for the fiscal year.

Proposed Amendment No. 4 continued

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 1% less than the official forecast for the current fiscal year, an amount not to exceed 5% of the total appropriations or allocations for the current fiscal year from any fund shall be available for expenditure in the next fiscal year for a purpose other than as specified in law or the Constitution.

Proposed Constitutional Amendment increases the allowable amount available for expenditure from 5% to 10%.

Constitutional Amendments



November 13, 2021

Special Election Date Created by [Act 461](#)
of 21 RS; Originally Scheduled for October 9, 2021
[Executive Order Rescheduling 2021 Fall Elections](#)

Proposed Amendment No. 1 creates the State and Local Streamlined Sales and Use Tax Commission and authorizes the legislature to enact laws regarding the streamlined electronic filing, remittance, and collection of sales and use taxes. [Act 131](#) of 21RS

Proposed Amendment No. 2 reduces the maximum rate of individual income tax and changes the deduction for federal income taxes paid from mandatory to permissive. [Act 134](#) of 21RS

Proposed Amendment No. 3 requires voter approval of levee district taxes. [Act 132](#) of 21RS

Proposed Amendment No. 4 increases the amount of allowable deficit reductions to statutory dedications and constitutionally protected funds. [Act 157](#) of 21RS