

VOTER GUIDE TO THE 2017 LOUISIANA CONSTITUTIONAL AMENDMENTS PREPARED BY THE GREATER NEW ORLEANS LOUIS A. MARTINET LEGAL SOCIETY

Proposed Amendment No. 1: Act 428 of the 2017 Regular Session

A VOTE FOR WOULD

Establish a property tax exemption for construction work in progress

A VOTE AGAINST WOULD

Establish a property tax exemption for construction work in progress

PRESENT CONSTITUTION

While the Louisiana Constitution provides certain exemptions from property taxes based on the fair market value of all property subject to taxation by the tax assessor in each parish, it does not provide an exemption for construction work in progress.

PROPOSED CONSTITUTIONAL AMENDMENT

This amendment would exempt construction work from property taxes until the project can be used or occupied for its intended purpose. Once the construction project is complete or a phase is complete, the property will be assessed by the tax assessor and the exemption no longer applies.

Proposed Amendment No. 2: Act 427 of the 2017 Regular Session

A VOTE FOR WOULD

Gives surviving spouses of volunteer firefighter, emergency medical responder, technician, or paramedic an emergency medical responder, technician, or paramedic who died while on duty a full property tax

A VOTE AGAINST WOULD

Keep existing property tax exemption in place.

PRESENT CONSTITUTION

The Louisiana Constitution provides an exemption from any property taxes for unmarried widows/ widowers of active duty members of the military, qualified state police officers, and qualified law enforcement or fire protection officers, if the soldier or first responder died while on duty.

PROPOSED CONSTITUTIONAL AMENDMENT

This amendment adds this exemption beginning in 2018 for qualified volunteer firefighters, emergency medical responders, technicians, and paramedics, if the first responder died while on duty. This 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.

Proposed Amendment No. 3: Act 429 of the 2017 Regular Session

A VOTE FOR WOULD

Would create a restriction on the way any future gasoline and fuel taxes could be used. They would only be available to pay for transportation construction projects, and they could not be used to pay transportation employee wages, benefits and retirement, or state police.

A VOTE AGAINST WOULD

Continue to allot all revenue from fuel taxes, including any new fuel taxes, into the Transportation Trust Fund.

PRESENT CONSTITUTION

The Louisiana 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 used 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

This amendment would create a “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. Money deposited in the Construction Subfund is required to be used exclusively 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 will prohibited 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.