

PUBLIC NOTICE

NOTICE

Proposed Constitutional Amendments to be voted on at the Party Primary/Municipal Primary Election May 16, 2026

Pursuant to Act 1 of the 2025 First Extraordinary Session, the election previously scheduled for April 18, 2026 has been rescheduled for May 16, 2026.

CODING: Words which are struck through are deletions from existing law; words in **boldface type and/or underscored** are additions.

Proposed Amendment No. 1
Regular Session, 2025

ACT No. 223

SENATE BILL NO. 8
BY SENATOR MORRIS AND REPRESENTATIVE CHAS-
SION

A JOINT RESOLUTION

Proposing to amend Article X, Section 2(B) of the Constitution of Louisiana, relative to state civil service; to authorize additional positions in the unclassified state civil service by law; to prohibit the removal of such positions except by law; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article X, Section 2(B) of the Constitution of Louisiana, to read as follows:

§2. Classified and Unclassified Service.
Section 2.(A) ***

(B) Unclassified Service. The unclassified service shall include the following officers and employees in the state and city civil service:

- (1) elected officials and persons appointed to fill vacancies in elective offices;
- (2) the heads of each principal executive department appointed by the governor, the mayor, or the governing authority of a city;
- (3) city attorneys;
- (4) registrars of voters;
- (5) members of state and city boards, authorities, and commissions;
- (6) one private secretary to the president of each college or university;
- (7) one person holding a confidential position and one principal assistant or deputy to any officer, board, commission, or authority mentioned in (1), (2), (4), or (5) above, except civil service departments;
- (8) members of the military or naval forces;
- (9) teaching and professional staffs, and administrative officers of schools, colleges, and universities of the state, and bona fide students of those institutions employed by any state, parochial, or municipal agency;
- (10) employees, deputies, and officers of the legislature and of the offices of the governor, lieutenant governor, attorney general, each mayor and city administrator, public schools, boards, assessors, and of all offices provided for in Article V of this constitution except the offices of clerk of the municipal and traffic courts in New Orleans;
- (11) commissioners of elections, watchers, and custodians and deputy custodians of voting machines;
- (12) railroad employees whose working conditions and retirement benefits are regulated by federal agencies in accordance with federal law; and
- (13) the director, deputy director, and all employees of the Governor's Office of Homeland Security and Emergency Preparedness.

Additional positions may be added to the unclassified service and those positions may be revoked by rules adopted by a commission. **Additional officers, positions, and employees may be added to the unclassified service in the state civil service by law and such additional officers, positions, and employees may be removed from the unclassified service only by law.**

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at a statewide election to be held on April 18, 2026, if House Bill No. 625 of the 2025 Regular Session of the Legislature of Louisiana becomes effective. If House Bill No. 625 of the 2025 Regular Session of the Legislature of Louisiana does not become effective, this proposed amendment shall be submitted to the electors of the state of Louisiana at a statewide election to be held on November 3, 2026.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted

to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

"Do you support an amendment to allow the legislature to remove or add officers, positions, and employees to the unclassified state civil service?" (Amends Article X, Section 2(B))

Proposed Amendment No. 2
Regular Session, 2025

ACT No. 218

SENATE BILL NO. 25
BY SENATOR EDMONDS AND REPRESENTATIVE CHENEVERT
ERT

A JOINT RESOLUTION

Proposing to amend Article VIII, Section 13(D)(1) of the Constitution of Louisiana, relative to certain effects and purposes for the proposed St. George community school system in East Baton Rouge Parish which shall be regarded and treated as a parish and shall have the authority granted parishes with respect to operating a school system, including the purposes of certain funding and the raising of certain local revenues for the support of elementary and secondary schools; to provide for submission of the proposed amendment to the electors; to specify an election date for submission of the proposition to electors and to provide for a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VIII, Section 13(D)(1) of the Constitution of Louisiana, to read as follows:

§13. Funding; Apportionment
Section 13. ***

(D)(1) Municipal and Other School Systems. For the effects and purposes of this Section, the Central community school system, **the St. George community school system**, and the Zachary community school system in East Baton Rouge Parish, and the municipalities of Baker in East Baton Rouge Parish, Monroe in Ouachita Parish, and Bogalusa in Washington Parish, and no others, shall be regarded and treated as parishes and shall have the authority granted parishes. Consistent with Article VIII of this constitution, relevant to equal educational opportunities, no state dollars shall be used to discriminate or to have the effect of discriminating in providing equal educational opportunity for all students.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at a statewide election to be held on April 18, 2026, if House Bill No. 625 of the 2025 Regular Session of the Legislature of Louisiana becomes effective. If House Bill No. 625 of the 2025 Regular Session of the Legislature of Louisiana does not become effective, this proposed amendment shall be submitted to the electors of the state of Louisiana at a statewide election to be held on November 3, 2026.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

"Do you support an amendment to grant the St. George community school system in East Baton Rouge Parish the same authority granted parishes pursuant to Article VIII, Section 13 of the Constitution of Louisiana, including purposes related to the minimum foundation program, funding for certain school books and instructional materials, and the raising of certain local revenues for the support of elementary and secondary schools?" (Amends Article VIII, Section 13(D)(1))

Proposed Amendment No. 3
Regular Session, 2025

ACT No. 222

HOUSE BILL NO. 473
BY REPRESENTATIVE EMERSON AND SENATOR EDMONDS

A JOINT RESOLUTION

Proposing to amend Article VII, Section 10.8(A)(1), (2), and (4), (B), and (C)(1) of the Constitution of Louisiana, to enact Article VII, Section 10.17, and to repeal Article VII, Sections 10(F)(4)(d), 10.1, 10.8(A)(3) and (C)(3), and 10.16(A)(9), relative to monies in the state treasury; to repeal the Education Excellence Fund within the Millennium Trust, the Louisiana Education Quality Trust Fund, and the Louisiana Quality Education Support Fund; to apply monies held in those funds to liabilities of the Teachers' Retirement System of Louisiana and to require local public school systems to pay a teacher pay raise with savings realized from payment of those retirement system liabilities; to require additional state general fund expenditures for the minimum foundation program relative to such pay raises; to direct the state treasurer to take certain actions with respect to monies in repealed funds; to provide for such monies to transfer to certain entities for use by specified entities pursuant to outlined restrictions; to execute technical changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 10.8(A)(1), (2), and (4), (B), and (C)(1) of the Constitution of Louisiana and to enact Article VII, Section 10.17 to read as follows:

§10.8. Millennium Trust
(A) Creation. (1) There shall be established in the state treasury as a special permanent trust the "Millennium Trust." After allocation of money to the Bond Security and Redemption Fund in Article VII, Section 9(B) of this constitution, the treasurer shall deposit in and credit to the Millennium Trust certain monies received as a result of the Master Settlement Agreement, hereinafter the "Settlement Agreement," executed on November 23, 1998, and approved by Consent Decree and Final Judgment entered in the case "Richard P. Ixout, et al. v. State of Louisiana v. Philip Morris, Incorporated, et al.," bearing Number 98-6473 on the docket of the Fourteenth Judicial District for the parish of Calcasieu, state of Louisiana; and all dividend and interest income and all realized capital gains on investment of the monies in the Millennium Trust. The treasurer shall deposit in and credit to the Millennium Trust the following amounts of monies received as a result of the Settlement Agreement:

- (a) Fiscal Year 2000-2004, forty-five percent of the total monies received that year.
- (b) Fiscal Year 2004-2007, sixty percent of the total monies received that year.
- (c) Fiscal Year 2007-2009 and each fiscal year thereafter, seventy-five percent of the total monies received that year as a result of the Settlement Agreement. However, beginning in Fiscal Year 2014-2015 and thereafter, the balance in the Millennium Trust reaches a total of one billion dollars, the fifty percent of the total monies received that year shall be deposited in and credited to the Millennium Trust, received as a result of the Settlement Agreement, shall be allocated to the various funds within the Millennium Trust as provided in Subparagraph (2)(b), (3)(b), and (4)(b) and (c) of this Paragraph of this Section.

(4) For Fiscal Year 2000-2004, Fiscal Year 2004-2007 and Fiscal Year 2007-2009, ten percent of the total monies received in each of these years for credit to the Education Excellence Fund which, notwithstanding the provisions of Subparagraph (C)(4) of this Section, shall be appropriated for the purposes provided in Subparagraph (2) of Paragraph (C) of this Section.

(2)(a) The Health Excellence Fund shall be established as a special fund within the Millennium Trust. The treasurer shall credit to the Health Excellence Fund one-third of the Settlement Agreement proceeds deposited each year into the Millennium Trust and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust investment earnings credited to the Health Excellence Fund.

(b) Beginning in Fiscal Year 2011-2012 and each fiscal year thereafter, the treasurer shall credit to the T OPS Fund one hundred percent of the Settlement Agreement proceeds deposited into the Millennium Trust, and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust investment earnings credited to the T OPS Fund.

(c) Upon the effective date of this Subparagraph, the state treasurer shall deposit, transfer, or otherwise credit funds in an amount equal to such Settlement Agreement proceeds deposited in and credited to the Millennium Trust received by the state between April 1, 2011 and the effective date of this Subparagraph to the T OPS Fund.

(B) Investment. Monies credited to the Millennium Trust pursuant to Paragraph (A) of this Section shall be invested by the treasurer with the same authority and subject to the same restrictions as the Louisiana Education Quality Trust Fund as provided by law. However, the portion of monies in the Millennium Trust which may be invested in stock may be increased to no more than fifty percent by a specific legislative instrument which receives a favorable vote of two-thirds of the elected members of each house of the legislature. The legislature shall provide for procedures for the investment of such monies by law. The treasurer may contract, subject to the approval of the State Bond Commission, for the management of such investments and, if a contract is entered into, amounts necessary to pay the costs of the contract shall be appropriated from the Millennium Trust.

(C) Appropriations. (1)(a) Appropriations from the Education Excellence Fund shall be limited to an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust allocated as provided by Paragraph (A) of this Section and as recognized by the Revenue Estimating Conference. Amounts determined to be available for appropriation shall be those aggregate investment earnings which are in excess of an inflation factor as determined by the Revenue Estimating Conference. The amount of realized capital gains on investment which may be included in the aggregate earnings available for appropriation in any year shall not exceed the aggregate of earnings from interest and dividends for that year.

(b) For Fiscal Year 2011-2012, appropriations from the Health Excellence Fund shall be limited to an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the Health Excellence Fund as provided by Subparagraph (A)(2)(b)(A)(2)(a) of this Section and as recognized by the Revenue Estimating Conference and the amount of proceeds credited to and deposited into the Health Excellence Fund as provided by Subparagraph (A)(2)(a) of this Section.

(c) For Fiscal Year 2011-2012, appropriations from the T OPS Fund shall be limited to the amount of Settlement Agreement proceeds credited to and deposited into the T OPS Fund as provided by Subparagraphs (A)(4)(b) and (c) of this Section, and an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the T OPS Fund as provided by Subparagraph (A)(4)(b) of this Section and as recognized by the Revenue Estimating Conference.

(iii) Further, for Fiscal Year 2011-2012, and each fiscal year thereafter, amounts determined to be available for appropriation from the T OPS Fund from interest earnings shall be those aggregate investment earnings which are in excess of an inflation factor as determined by the Revenue Estimating Conference. The amount of realized capital gains on investment which may be included in the aggregate earnings available for appropriation in any year shall not exceed the aggregate of earnings from interest and dividends for that year.

§10.17. Payment of State Retirement Debt. Notwithstanding any other provision of this constitution to the contrary, no later than May 31, 2026, the state treasurer shall transfer to the Teachers' Retirement System of Louisiana the liquidated fair market value of each of the following:

- (a) The Education Excellence Fund.
- (b) The Louisiana Quality Education Support Fund.
- (c) The Louisiana Quality Education Support Fund.

(2) The Teachers' Retirement System of Louisiana shall apply monies received pursuant to Subparagraph (1) of this Paragraph to its oldest outstanding positive amortization base. After liquidation of such base, any remaining monies shall be applied to the next-oldest outstanding positive amortization base, until all such monies have been applied. If application of monies pursuant to the provisions of this Subparagraph are insufficient to fully liquidate an amortization base, after application of such monies the net remaining liability of such amortization base shall be reamortized with annual level-dollar payments calculated in the same manner as other system amortization payments and over the remainder of the amortization period originally established for that base.

(B)(1) Any net savings attributable to the payments made pursuant to Paragraph (A) of this Section shall be used by each public school system that participates in the Teachers' Retirement System of Louisiana to provide a permanent salary increase, plus any related benefits, of two thousand two hundred fifty dollars for certificated personnel and one thousand one hundred twenty-five dollars for noncertificated personnel, as provided by law.

(2) Notwithstanding any provision of this constitution or law to the contrary, the minimum foundation program formula effective for the 2026-2027 school year shall include both of the following:

- (a) A permanent salary increase and related benefits for public school system personnel whose employers do not participate in the Teachers' Retirement System of Louisiana equivalent to the permanent salary increase and related benefits provided pursuant to the provisions of Subparagraph (1) of this Paragraph.
- (ii) A calculation of the total amount necessary to complete funding of the permanent salary increase and related benefits granted pursuant to Subparagraph (1) of this Paragraph for each public school system that participates in the Teachers' Retirement System of Louisiana that did not realize net savings for the 2026-2027 school year attributable to the payments made pursuant to Paragraph (A) of this Section sufficient to fund such permanent salary increase and related benefits.
- (b) Until the legislature approves a formula pursuant to Article VIII, Section 13 of this Constitution that includes the funding and permanent salary increase and related benefits required pursuant to Subparagraph (a) of this Subparagraph, they are deemed part of the formula most recently adopted by the State Board of Elementary and Secondary Education and approved by the legislature.

(i) The provisions of this Subparagraph shall not be construed to infringe on the authority granted to the State Board of Elementary and Secondary Education pursuant to Article VIII, Sections 3(A) and 13(B) of this Constitution and shall cease to apply when a new minimum foundation program formula that includes the funding and permanent salary increase required pursuant to Subparagraph (a) of this Subparagraph is adopted by the State Board of Elementary and Secondary Education or its successor and is approved by the legislature in conformity with the provisions of Article VIII, Section 13(B).

(3) For the purposes of this Paragraph, the following terms shall have the following meanings, unless the context clearly indicates otherwise:

- (a) "Personnel" shall mean persons employed in the positions for which an across-the-board pay raise was proposed in the Fiscal Year 2023-2024 minimum foundation program formula for that fiscal year and for which a stipend was provided for Fiscal Year 2024-2025 in Act No. 4 of the 2024 Regular Session of the Legislature.
- (b) "Public school system" shall mean any city, parish, or other local public school board, charter school, and any other elementary or secondary school governing authority.

Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to repeal Article VII, Sections 10(F)(4)(b), 10.1, 10.8(A)(3) and (C)(3), and 10.16(A)(9).

Section 3. Within two weeks of the effective date of this Act, the Department of Education shall coordinate with the Department of Treasury to certify amounts maintained in the Education Excellence Fund held to the credit of a political subdivision or school. The state treasurer is hereby authorized and directed to transfer to the Overcollections Fund an amount equal to the total certified balance. Notwithstanding any provision of the constitution or law to the contrary, monies held in the Overcollections Fund pursuant to the provisions of this Section may be withdrawn by the Department of Education without appropriation in order to remit to each entity its certified amount prior to the end of fiscal year 2026-2027. Use of

monies received pursuant to the provisions of this Section 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. Expenditures for maintenance or renovation of buildings, capital improvements, and increases in employee salaries are prohibited.

Section 4. Within two weeks of the effective date of this Act, the State Board of Elementary and Secondary Education and the Board of Regents shall each coordinate with the Department of Treasury to certify amounts maintained in the Louisiana Quality Education Support Fund held to the credit of the fund. The state treasurer is hereby authorized and directed to transfer to the Overcollections Fund an amount equal to the certified balances of each agency. Monies held in the Overcollections Fund for each agency shall be appropriated and used in accordance with the following:

- (A) Higher Education. Monies attributable to the certified balance of the Board of Regents shall be appropriated to the Board of Regents and allocated for any or all of the following higher educational purposes to enhance economic development:

- (1) The carefully defined research efforts of public and private universities in Louisiana.
- (2) The endowment of chairs for eminent scholars.
- (3) The enhancement of the quality of academic, research, or agricultural departments or units within a community college, college, or university. These funds shall not be used for athletic purposes or programs.
- (4) The recruitment of superior graduate students.

- (B) Elementary and Secondary Education. Monies attributable to the State Board of Elementary and Secondary Education and allocated for any or all of the following purposes:

- (1) To provide compensation to city or parish school board professional instructional employees.
- (2) To insure an adequate supply of superior textbooks, library books, equipment, and other instructional materials.
- (3) To fund exemplary programs in elementary and secondary schools designed to improve elementary or secondary student academic achievement or vocational-technical skill.
- (4) To fund carefully defined research efforts, including pilot programs, designed to improve elementary and secondary student academic achievement.
- (5) To fund school remediation programs and preschool programs.
- (6) To fund the teaching of foreign languages in elementary and secondary schools.
- (7) To fund an adequate supply of teachers by providing scholarships or stipends to prospective teachers in academic or vocational-technical areas where there is a critical teacher shortage.

Section 5.(A) Notwithstanding any provision of this Act to the contrary, any transfer to the Teachers' Retirement System of Louisiana pursuant to the provisions of this Act shall be net of amounts needed to satisfy the requirements of Sections 3 and 4 of this Act and amounts needed to satisfy 2025-2026 fiscal year appropriations from the following funds:

- (1) Louisiana Education Quality Trust Fund.
- (2) Louisiana Quality Education Support Fund.
- (3) Education Excellence Fund.

(B) Unexpended monies in each of the funds listed in Paragraph (A) of this Section shall be transferred to the state general fund on July 1, 2026. No appropriation from any such fund from the 2025-2026 fiscal year shall be carried forward to next fiscal year.

Section 6. Notwithstanding any provision of law to the contrary, after the effective date of this Act, unless or until directed otherwise by law the treasurer shall deposit into the state general fund any monies that would have been deposited in or credited to the following funds:

- (A) Louisiana Education Quality Trust Fund.
- (B) Louisiana Quality Education Support Fund.
- (C) Education Excellence Fund.

Section 7. To the extent any additional funding is needed for the minimum foundation program formula for Fiscal Year 2026-2027 because of the provisions of this Act, the total amount of such funding shall be submitted by the State Board of Elementary and Secondary Education to the legislature for inclusion in the Fiscal Year 2026-2027 general appropriation bill no later than May 15, 2026.

Section 8. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on April 18, 2026.

Section 9. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

"Do you support an amendment to fund a \$2,250 teacher pay raise and \$1,125 support staff pay raise by utilizing the remaining savings from paying down the debt of the Teachers' Retirement System of Louisiana with monies from certain constitutional funds?" (Effective January 1, 2027) (Amends Article VII, Section 10.8(A)(1), (2), and (4), (B), and (C)(1); Adds Article VII, Section 10.17; Repeals Article VII, Sections 10(F)(4)(c), 10.1, 10.8(A)(3) and (C)(3), and 10.16(A)(9))

Proposed Amendment No. 4
Regular Session, 2025

ACT No. 221

HOUSE BILL NO. 366
BY REPRESENTATIVE
DESHOTEL

A JOINT RESOLUTION

Proposing to amend (F)(1) and 18(A) and (B) and to add Article 3(P), Sections 20.1, 20.2, and 21(P) of the Constitution of Louisiana, relative to ad valorem taxes; to authorize certain payments to certain parishes; to provide for the classification of certain property; to authorize the exemption of certain property under certain circumstances; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article 3(P), Sections 10.15(F)(1) and 18(A) and (B) and to add Article VII, Sections 20.1, 20.2, and 21(P) of the Constitution of Louisiana, to read as follows:

§10.15. Revenue Stabilization Trust Fund
Section 10.15. Revenue Stabilization Trust Fund. (A) The Revenue Stabilization Trust Fund is hereby established in the state treasury as a special trust fund, hereinafter referred to as the "fund".

(F)(1) Except as otherwise provided in this constitution and in Subparagraphs (2) and (3) of this Paragraph, no appropriations shall be made from the Revenue Stabilization Trust Fund.

§18. Ad Valorem Taxes
Section 18.(A) Assessments. Property subject to ad valorem taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in Paragraphs (C), (F), and (G) of this Section and Article VII, Section 21(P) of this Constitution, shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

(B) Classification. (1) The classifications of property subject to ad valorem taxation and the percentage of fair market value applicable to each classification for the purpose of determining assessed valuation are as follows:

- Classifications Percentages
- 4-(a) Land 10%
- 2-(b) Improvements for residential purposes 10%
- 3-(c) Electric cooperative properties, excluding land 15%
- 4-(d) Public service properties, excluding land 25%
- (e) Public Service property, excluding land, owned by a railroad company 15%
- (f) Business inventory 15%
- 6-(g) Other Property 15%

(2) The legislature may enact laws defining electric cooperative services and public service properties.

§20.1. Ad Valorem Tax; Business Inventory Tax Exemption Prohibition
Section 20.1. Notwithstanding any provision of this constitution to the contrary, the legislature shall not enact any law mandating any taxing authority to exempt business inventory from ad valorem tax. For purposes of this Section, "business inventory" means the aggregate of those items of tangible personal property that are held for sale in the ordinary course of business, are currently in the process of production for subsequent sale, or are to physically become a part of the production of such goods.

§20.2. Ad Valorem Tax Exemption Funding
Section 20.2. There shall be a one-time payment from the Revenue Stabilization Trust Fund to each parish that elects to irrevocably exempt, in accordance with law, all business inventory within its boundaries from ad valorem tax. Any payment made pursuant to this Section shall be disbursed by the treasurer to the tax collector of the parish. The tax collector shall distribute the monies pro rata to each taxing authority that levies an ad valorem tax within the parish. The amount of the payment shall be calculated as provided by law and certified by the Department of Revenue. Notwithstanding any provision of this constitution to the contrary, monies shall be disbursed by the treasurer to the collector within thirty days of receipt of a certification from the secretary of the Department of Revenue that the parish has irrevocably elected to exempt business inventory from ad valorem tax.

§21. Other Property Exemptions
Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt:

(P)(1) There shall be an optional ad valorem tax exemption on items constituting business inventory, as defined in Article VII, Section 20.1 of this Constitution. The optional exemption shall only be exercised in parishes in which the sheriff, school board, and the parish governing authority all elect to exempt business inventory from ad valorem taxation.

(2) All parish may elect to exempt all property constituting business inventory or may elect to provide for a partial exemption of property constituting business inventory by reducing the percentage of fair market value applicable to such property only if all of the following agree to the election: the sheriff, the school board, and the parish governing authority.

Section 2. Be it further resolved that the provisions of this amendment contained in this Joint Resolution shall be applicable to tax years beginning on or after January 1, 2026.

Section 3. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on April 18, 2026.

Section 4. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

"Do you support an amendment to allow a parish to reduce or exempt property tax on property consisting of business inventory and to provide for the classification of property as Service Property?" (Amends Article VII, Sections 10.15(F)(1) and 18(A) and (B); Adds Article VII, Sections 20.1, 20.2, and 21(P))

Proposed Amendment No. 5
Regular Session, 2025

ACT No. 219

HOUSE BILL NO. 63
BY REPRESENTATIVES
GREEN AND HUGHES

A JOINT RESOLUTION

Proposing to amend Article V, Section 23(B) of the Constitution of Louisiana, relative to the mandatory retirement of judges; to provide that a judge shall not remain in office beyond his seventy-fifth birthday; to provide for

submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article V, Section 23(B) of the Constitution of Louisiana, to read as follows:

§23. Judges; Retirement
Section 23. ***

(B) Mandatory Retirement. Except as otherwise provided in this Section, a judge shall not remain in office beyond his seventh birthday. A judge who attains seventy-five years of age— a judge who attains seventy years of age while serving a term of office shall be allowed to complete that term of office.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on April 18, 2026.

Section 3. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

"Do you support an amendment to change the mandatory retirement age for judges from seventy to seventy-five, provided that a judge may continue to serve to complete a term of office?" (Amends Article V, Section 23(B))

Pursuant to Act 1 of the 2025 First Extraordinary Session, the election previously scheduled for April 18, 2026 has been rescheduled for May 16, 2026.

L'Observateur:
Apr. 1, 2026
AMENDMENTS