

Chapter 1

Louisiana Constitutional Reform Part I: Getting the Foundation Right

This PAR report initiates a discussion of constitutional principles, including the purpose and function of a constitution, as well as more specific subject-matter guidelines regarding what an ideal constitution should contain.

[Part I: Getting the Foundation Right](#)

Current Constitution

The Constitution adopted in 1974 is fully updated with amendments. The Louisiana State Senate updates this document each year with any amendments. *Note: If downloaded into publication readers such as iBooks, readers can conduct searches by word.*

[Current Constitution](#)

PAR Guides to the Amendments – Comprehensive List

The Public Affairs Research Council of Louisiana has been providing a primer regularly on constitutional amendments set before voters over the past four decades. The Guide is educational and does not recommend how to vote. It offers succinct analysis and provides arguments of proponents and opponents.

[Comprehensive List](#)

PAR Guide to the 1992 Constitutional Amendments

[Proposed Amendment #2](#)

Initiative and Referendum Institute

The Initiative and Referendum Institute at the University of Southern California is a non-partisan educational organization dedicated to the study of the initiative and referendum.

[Initiative and Referendum Institute](#)

Initiative Petitions

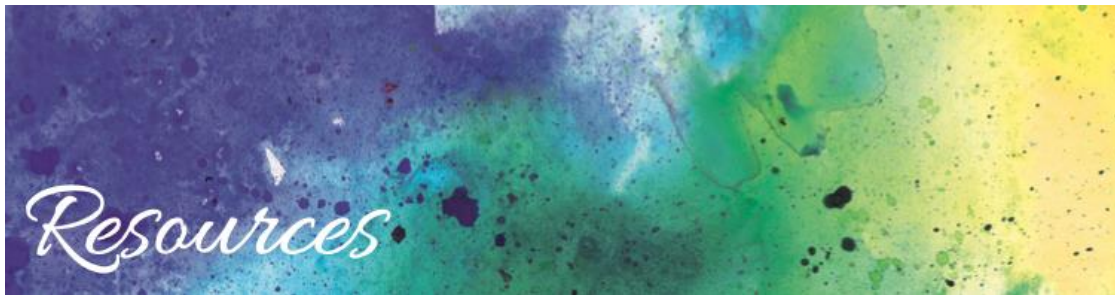
Signature, Geographic Distribution and Single Subject (SS) Requirements for Initiative Petitions

[Initiative Petitions](#)

1974 Constitution

Louisiana's Original 1974 Constitution

[1974 Constitution](#)



Chapter 2

Task Force on Structural Changes in Budget and Tax Policy

The Louisiana Legislature created the Task Force on Structural Changes in Budget and Tax Policy during the First Special Session of 2016. The purpose was to look beyond recent temporary revenue fixes and recommend permanent solutions for the growing and possibly intractable imbalance between annual state revenues and spending levels.

[Task Force on Structural Changes in Budget and Tax Policy](#)

HCR 11 Report- House Concurrent Resolution No. 11 Report

House Concurrent Resolution No. 11 directed the Task Force "to make recommendations of changes to the state's tax laws in an effort to modernize and enhance the efficiency and fairness of the state's tax policies for individuals and businesses, to examine the structure and design of the state budget and make recommendations for long-term budgeting reforms."

[House Concurrent Resolution No. 11 Report](#)

Tax Foundation- Louisiana

The Tax Foundation website is an interactive resource that highlights a number of tax rates, ranks, and measures detailing Louisiana's income tax, business tax, sales tax, and property tax systems.

[Tax Foundation- Louisiana](#)

Legislative Fiscal Office

The Legislative Fiscal Office is an independent agency created by statute to provide factual and unbiased information to both the House of Representatives and the State Senate

[Legislative Fiscal Office](#)

Louisiana Department of Revenue 2017-18 Annual Report

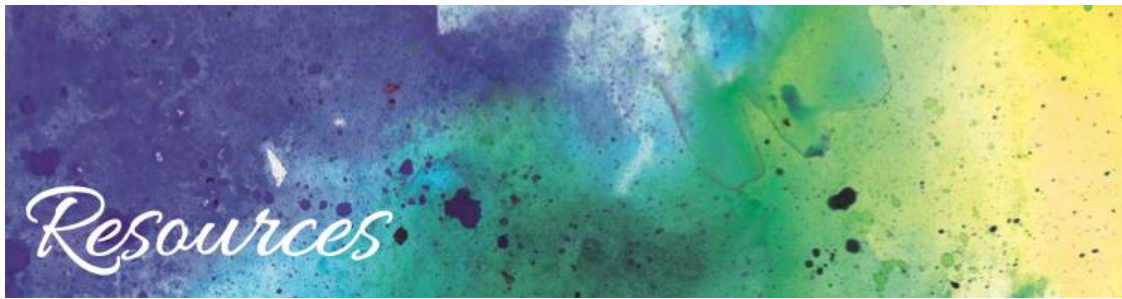
The tax collection program brought in \$9.2 billion dollars during the reporting period.

[2017-18 Annual Report](#) [2018-2019 Annual Report](#)

Louisiana Department of Revenue 2018-19 Tax Exemption Budget

The purpose of the report is to provide information to facilitate a regular, comprehensive legislative review of tax exemptions.

[2018-19 Tax Exemption Budget](#) [2019-2020 Tax Exempt Budget](#)



General Resources

State survey – Chart 1

Comprehensive State Constitution Survey including estimated word count and year of current constitution for all 50 states. This chart also includes stipulations for passing any revisions.

[Chart 1](#)

State survey- Chart 2

Comprehensive State Constitution Survey including rainy day fund, balanced budget requirement, mandate for education funding, protection of transportation funding, and other dedicated funds for all 50 states.

[Chart 2](#)

State survey - Chart 3

Comprehensive State Constitution Survey including numerical caps on taxation, mandated homestead exemption, civil service provision, and pension protection for all 50 states.

[Chart 3](#)

Committee of 100 & Tax Foundation

The Committee of 100 commissioned the Tax Foundation to prepare this review of the Louisiana tax system and recommend possible solutions.

[Louisiana Fiscal Reform: A Framework for the Future](#)

Tax Commission Annual Report

The Louisiana Tax Commission publishes an annual report with property tax information.

[Tax Commission Annual Report 2018](#)

[Tax Commission Annual Report 2019](#)

RESET Louisiana

RESET is a targeted, nonpartisan effort led by The Committee of 100 (C100), the Council for A Better Louisiana (CABL), and the Public Affairs Research Council (PAR) focused on four essential issues: education, state finance, criminal justice/public safety, and transportation/infrastructure.

[RESET Louisiana](#)