

# PAR 2021 Guide

A VOTE  
FOR 

 A VOTE  
AGAINST

## AMENDMENT 1: Sales Tax Streamlining

Allow a single authority to oversee the collection, electronic filing and policy guidance for state and local sales taxes.

Continue to constitutionally require separate collection, filing and policy oversight of sales taxes by the state and local governments.

## AMENDMENT 2: Tax Reform

Lower the maximum rate of the income tax and allow removal of a major state tax deduction, triggering statutory reforms for individual and corporate income and franchise taxes.

Keep the Constitution's current tax rates and the requirement to allow a deduction for federal taxes paid, which would stop all the statutory reforms.

## AMENDMENT 3: Taxing Authority for New Levee Districts

Allow levee districts created since 2006 to raise a 5-mill property tax where district voters also approve the amendment.

Continue to allow levee districts created since 2006 to get voter approval for any tax millage.

## AMENDMENT 4: Tapping more dedicated money to fix a deficit

Allow the transfer of more dedicated funds to fix a state budget deficit.

Keep the current 5% limit for tapping dedications to fix a deficit.