

# PAR GUIDE TO THE 2025 CONSTITUTIONAL AMENDMENTS

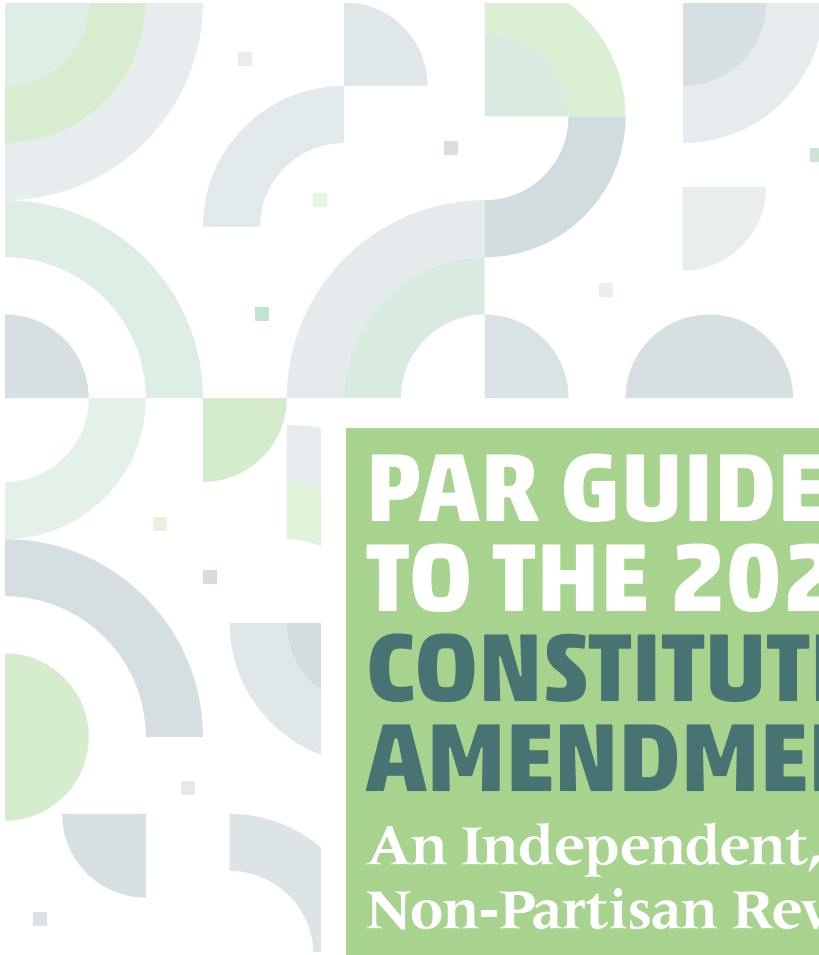
An Independent,  
Non-Partisan Review

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# PAR Guide to the 2025 Constitutional Amendments



## Voter Checklist for March 29 ballot

YES NO

**Amendment 1**

"Do you support an amendment granting the Louisiana Supreme Court jurisdiction to discipline out-of-state lawyers for unethical legal practices in the state of Louisiana, and to grant the legislature the authority to establish trial courts of limited and specialized jurisdiction?"

**Amendment 2**

"Do you support an amendment to revise Article VII of the Constitution of Louisiana including revisions to lower the maximum rate of income tax, increase income tax deductions for citizens over sixty-five, provide for a government growth limit, modify operation of certain constitutional funds, provide for property tax exemptions retaining the homestead exemption and exemption for religious organizations, provide a permanent teacher salary increase by requiring a surplus payment to teacher retirement debt, and make other modifications?"

**Amendment 3**

"Do you support an amendment to provide the legislature the authority to determine which felony crimes, when committed by a person under the age of seventeen, may be transferred for criminal prosecution as an adult?"

**Amendment 4**

"Do you support an amendment to provide for the use of the earliest election date to fill judicial vacancies?"



## INTRODUCTION

Voters are being asked to consider four amendments to the Louisiana Constitution in this spring's election cycle on the March 29 ballot. The issues involve taxes, government spending, debt payments, specialized courts, juvenile crime and vacancies in judgeships.

The Public Affairs Research Council of Louisiana (PAR), a nonpartisan educational and research organization, has provided detailed reports on the constitutional amendments set before voters across more than four decades.

This latest PAR Guide to the 2025 Constitutional Amendments reviews each proposal for the March ballot in the order they will appear before voters. The guide does not make recommendations about how to vote, but it offers analysis and provides the arguments of supporters and opponents of each proposal for voters to make their own decisions.

Lawmakers passed the four amendments in a special legislative session in November. The House and Senate created a special statewide election to consider these amendments. Each proposal had to receive a two-thirds favorable vote in the House and Senate to reach the ballot. Now, each amendment needs a majority vote at the polls to get enacted.

A constitution should offer the fundamental guiding principles of law, containing the essential elements of government organization, the basic principles of government powers and the enumeration of citizen rights. Statutory law should get into the weeds, providing the details of government operations and offering easier opportunities for change by lawmakers.

Louisiana's constitution, however, has grown thicker nearly every year, with lawmakers adding more and more provisions that arguably should be placed in state law.

Since voters ratified the Louisiana Constitution in 1974, they have been asked to decide 321 amendments, a number growing to 325 this year with the current list of proposals. That averages seven proposed amendments since the first round hit the ballot only a few years after the constitution took effect. So far, 221 changes have won approval from voters.

Year after year, lawmakers most frequently seek to amend Article VII, the money section. This year is no different. The second, lengthy amendment on the spring ballot would substantially rewrite that section of the document.

PAR's website ([parlouisiana.org](http://parlouisiana.org)) contains information about constitutional amendments, including analysis about every amendment since the 1974 Constitution was adopted. Further in-depth recommendations can be found in PAR's publications, Louisiana Constitutional Reform **PART I: Getting the Foundation Right** and **PART II: An Enduring Fiscal Framework**.

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# AMENDMENT 1

## Specialty Trial Courts and Discipline of Lawyers

YOU  
DECIDE



### A VOTE FOR WOULD:

Add to the constitution the Louisiana Supreme Court's authority to discipline out-of-state lawyers for legal work in the state and expand the Legislature's authority to create specialty courts not limited to parish and judicial district boundaries.

### A VOTE AGAINST WOULD:

Retain the current provisions governing the Louisiana Supreme Court's oversight of lawyer discipline and keep the Louisiana Legislature's authority to create specialty courts limited to parish and judicial district boundaries.

### CURRENT SITUATION

The Louisiana Supreme Court exclusively oversees disciplinary matters involving lawyers who practice in the state and writes rules of professional conduct to govern the ethical standards required of those lawyers.

Attorneys who violate the conduct standards face investigation from the Louisiana Attorney Disciplinary Board, which was established in 1990 and whose 14 members are appointed by the Louisiana Supreme Court. The board recommends disciplinary action to the high court when it determines a lawyer disobeyed the established rules of professional conduct.

The rules established by the state Supreme Court say the standards and discipline apply to lawyers licensed in the state, lawyers who are admitted by a Louisiana court for a particular proceeding or out-of-state lawyers who offer legal services in Louisiana.

Separately in the judicial system, the Louisiana Legislature holds the authority to create specialized trial courts that handle certain subject matters or jurisdictions. Those specialty jurisdiction courts are restricted to a specific parish or judicial district.

Louisiana has 69 active specialty court programs, including drug courts, veterans courts, family preservation courts, DWI courts, reentry courts and behavioral health courts, according to the state Supreme Court's latest annual report. Most of the specialty courts offer alternatives to imprisonment through long-term treatment and intensive monitoring.

More than half the specialized courts, 38 of them, are drug courts that involve adults and teenagers who are charged with crimes involving drug issues or were identified to have addiction issues. Nine courts are family preservation courts involving parents at risk of losing child custody because of substance abuse and other issues.

Six courts are reentry courts that seek to help people in prison for nonviolent, non-sex offenses who meet certain criteria to return to society by providing them with workforce training, educational programs and substance abuse treatment.

More than 5,000 people participated in specialized court programs in 2023.

### PROPOSED CHANGE

The amendment would enshrine in the constitution explicit authority for the Louisiana Supreme Court to discipline out-of-state lawyers who have received permission by a court in the state to work on a specific proceeding or who supply legal services in Louisiana. It would clarify a provision

that establishes the high court’s “exclusive original jurisdiction of disciplinary proceedings against a member of the bar,” which means lawyers.

The proposal to give the state’s high court new authority over visiting attorneys comes after heavy criticism of a Houston-based law firm that filed more than 1,500 lawsuits in southwest Louisiana against insurance companies related to damages from Hurricanes Laura and Delta in 2020.

The lawsuits were filed shortly before a deadline for such litigation to be entered into court. The law firm and its attorneys were accused of predatory practices and misconduct that delayed storm recovery. Some residents said they didn’t know lawsuits were filed in their names.

The second part of the amendment would broaden state lawmakers’ authority to create specialty courts, removing the jurisdiction limit to specific parishes or judicial districts. The Louisiana Legislature would be able to set up new trial courts of specialized jurisdiction that could be statewide or regional with a two-thirds vote of the House and Senate.

The amendment doesn’t specify which types of specialized courts might be created, giving lawmakers wide discretion to determine that.

Supporters of the amendment described their interest in creating a business court, which they said exists in 27 states to handle complex litigation involving securities laws, corporate governance and antitrust issues. They also talked of possibly expanding the presence of behavioral health courts, drug courts or veterans courts across regions.

Opponents said the change was unnecessary, and they worried lawmakers would try to create a specialized court that takes power away from judges in New Orleans, similar to a state-run court created by Mississippi legislators to have jurisdiction over misdemeanor cases in a portion of the capital city Jackson that includes downtown state government buildings and some other areas.

Lawyers disagree on whether the broader specialty courts allowed under the proposal would be able to handle cases involving felony crimes.

Drug courts, for example, deal with felony cases. But those drug courts are currently organized through the district courts, which have exclusive original jurisdiction over felony cases and certain property-related cases in the constitution. The amendment would add exception language, but lawyers differ on whether it’s explicit enough to allow a specialty court not under the jurisdiction of a district court to handle cases involving felony crimes.

Louisiana’s constitution requires the state’s judges to be elected, not appointed. That includes judges who oversee specialty courts.

Disagreements over the amendment centered on the specialty court proposal.

## **ARGUMENT FOR**

The current constitutional provision is too restrictive. Lawmakers should have more flexibility to create specialized courts where they see a need. District judges who spend their days working on criminal cases, vehicle accident cases and other routine litigation found in courtrooms often don’t have the time or the expertise to hear complex business or class action lawsuits. Meanwhile, some parishes and judicial districts are rural and small with too few judges to handle the addition of specialty treatment-focused courts, such as drug courts and behavioral health courts. Allowing regions to create such courts would help rural areas to have enough money and resources to pay

for a specialty court, staff it and provide adequate training for its judges. Requiring a two-thirds vote of the House and Senate keeps a high threshold for passage of new specialty courts.

### **ARGUMENT AGAINST**

Louisiana has more judges per capita than many other states, according to several studies. The ability for lawmakers to more easily create specialty courts would worsen the problem and drive up court system costs, requiring taxpayers to pay more for judges, their staff and other expenses. Lawmakers should look first to restructure the existing court system before asking voters to allow further expansions. Furthermore, the proposal is unnecessary because lawmakers already can create district-level specialty courts. In addition, the amendment's language is too vague, without any detail of what courts its supporters intend to create or how they would function. The changes could be inappropriately used to usurp the powers of a local district court. The judiciary didn't ask for this amendment. More study and participation from the judicial branch should be done before rewriting the constitution.

**Legal Citation:** *Act No. 2 (Senate Bill 1) by Sen. Jay Morris of the 2024 Third Extraordinary Session amends Article V, Sections 5(B), 15(A) and 16(A).*



## AMENDMENT 2

### Overhaul of Budget and Tax Allowances and Limitations

**YOU  
DECIDE**



#### **A VOTE FOR WOULD:**

Rewrite large portions of the Louisiana Constitution article dealing with revenue collections, the state budget process, savings accounts and taxation rules.

#### **A VOTE AGAINST WOULD:**

Continue the current provisions governing revenue collections, budgeting procedures, savings accounts and taxation limitations.

### OVERVIEW

This amendment would heavily restructure and reorganize the largest section of the Louisiana Constitution, Article VII, dealing with revenue collection and taxation policies.

The article outlines the taxing authority given to state and local government, enacts parameters on state budgeting, creates protected trust funds and describes the rules governing their use, among a litany of other financial regulations.

The scope of the amendment is wide-ranging, contained in a 115-page bill with multiple companion bills to establish corresponding provisions in state law. The ballot language does not explain the extensive breadth and depth of the amendment's impact.

Because of the number of substantive changes that would be enacted with passage, PAR is providing an amendment overview followed by a detailed breakdown by six topic areas.

In a high-level overview, the amendment would:

- Require a two-thirds vote for lawmakers to enact new tax break programs and mandate that enactment of any new sales tax exclusions and exemptions apply to both state and local sales tax.
- Double the standard individual income tax deduction for anyone 65 and older and lower the cap on the overall individual income tax rate that can be charged.
- Remove the cap that limits how much in severance tax revenue local governments can receive from the state for oil, gas and other mineral activity on their lands.
- Enact new limits on annual growth in state general fund spending on ongoing programs and services, with the limit tied to state population changes and inflationary factors. Lawmakers could spend money above the limit but only on one-time items that don't grow ongoing expenses.
- Merge two state trust funds, the Budget Stabilization Fund (commonly known as the state's rainy day fund) and the Revenue Stabilization Trust Fund. The Budget Stabilization Fund would grow larger and reach its cap so no new deposits likely would be added for several years. The Revenue Stabilization Trust Fund would eventually disappear. New dollars that otherwise would have flowed into the Revenue Stabilization Trust Fund instead would be available to lawmakers for immediate spending, with few restrictions.
- Use nearly \$2 billion stored in education trust funds to pay down retirement debt for employees of K-12 public school systems and public colleges, eliminate the funds and require

public school systems to use their retirement payment savings to provide up to a \$2,000 permanent teacher pay raise and \$1,000 school support worker pay raise. Teachers and support workers have been receiving those payments as one-time stipends that weren't guaranteed to reappear year after year.

- Remove several trust funds from the constitution and enact them instead in state law, where lawmakers would have more flexibility to change their rules and use in the future.
- Try to move parish governments away from charging property taxes on business inventory by offering them a one-time financial payment to end the tax. Parishes also would receive the ability to give partial exemptions of the tax to businesses by reducing the assessed value of the property.
- Make it harder for lawmakers to pass new property tax breaks.

Additional information in greater detail is contained in the sections that follow.

**Legal Citation:** *Act No. 1 (House Bill 7) by Rep. Julie Emerson of the 2024 Third Extraordinary Session amends Article VII, Sections 1 through 28 and adds Article VII, Sections 29 through 42.*

## General Taxing Authority

### AMENDMENT 2

#### A VOTE FOR WOULD:

Enact new tax rules, place limits on the enactment of tax breaks, lower the cap on individual income tax rates and allow more severance tax money to flow to local government.

#### A VOTE AGAINST WOULD:

Keep the current rules and limitations on taxes and tax breaks and continue a cap on the severance tax money that flows to local government.

### CURRENT SITUATION

Article VII of the Louisiana Constitution provides detailed rules governing the types of taxes that state and local government agencies can charge, the exemptions that can be granted from those taxes and the allocation of money generated from them.

### PROPOSED CHANGE

The amendment would change several areas of taxing authority. It would:

- Cap the individual income tax rate that lawmakers can charge at 3.75%, down from the current 4.75%. That's not the individual income tax rate that taxpayers in Louisiana are currently charged. That rate is set separately in law, and lawmakers recently enacted an across-the-board 3% personal income tax rate for anyone who pays the tax.
- Double the standard deduction for anyone 65 and older, starting in the 2026 tax year. Anyone who pays individual income tax receives a standard deduction based on whether they file as single, married filing a joint return, married but filing separately or head of household. The standard deduction for a single person is currently \$12,500 and for married filing jointly is \$25,000. They will grow annually by an inflation factor. People 65 and older would receive double those amounts.
- Prohibit the charging of a property tax on prescription drugs. Parishes could not apply the property tax they charge on business inventory to the storage of medications in Louisiana.
- Prohibit the legislative enactment of a new sales tax exclusion or exemption, unless it applies to both state and local sales taxes, starting Jan. 1, 2026. Businesses and people would

follow the same sales tax rules at the state and parish levels, without differing carve-outs depending on the location.

- Require any new tax exemption, exclusion, deduction, credit or rebate or any increase in the amount of a tax deduction, credit or rebate to receive a two-thirds vote from state lawmakers to take effect.
- Remove the requirement that the state must charge a minimum cigarette tax rate and that the state must charge a motor vehicle license tax (the registration fee for a vehicle). Lawmakers would determine those rates in law and could do away with the taxes if they wanted.
- Remove a limit on the amount of money local government can receive from severance taxes generated by oil, gas and other types of mineral production on land in their parishes. The amendment also would require a portion of the money generated from the severance tax on certain types of brine to be paid to parishes. This could increase the payments to parishes by millions of dollars and lessen the amount of money available to spend in the state budget. The Legislative Fiscal Office said the provision, if in place for the 2023-24 budget year, would have increased payments to parishes by \$75 million, creating a similar reduction to the state general fund. The Legislature could by law increase or decrease the proportion of severance tax money paid to parishes and establish a cap on payments, though that maximum could not be less than the amount paid to parishes on July 1, 2024.

### ARGUMENT FOR

Louisiana needs to revisit the general tax regulations in its constitution to reflect current tax debates and policies in state law. Lowering the income tax cap and adding an enhanced deduction for senior citizens into the document ensures future legislators can't easily reverse tax benefits for people and businesses. Making it more difficult to enact tax breaks keeps special interests from easily winning passage of carveouts that benefit too few. Local governments deserve a greater share of severance tax generated from land in their parishes.

### ARGUMENT AGAINST

The constitution is cluttered with too much tax specificity that would be better left to state law. Lowering the cap on the income tax and adding an enhanced deduction for senior citizens into the document is designed only to win amendment passage; it is not good policymaking. Making it tougher to enact tax breaks limits legislative flexibility and the potential benefits that people and businesses could receive through exemptions. The state cannot afford budget gaps that could be created by giving parishes more severance tax money.

## Government Growth Limit

AMENDMENT 2

#### A VOTE FOR WOULD:

Create tighter limits on annual growth in Louisiana's state general fund spending on ongoing programs and services, with tougher rules for changing the limit.

#### A VOTE AGAINST WOULD:

Keep the current limits on annual growth in state spending, which can be changed with support from two-thirds of lawmakers.

### CURRENT SITUATION

Louisiana has a constitutionally set cap aimed at limiting the annual growth in government spending, called an expenditure limit. The provision was enacted to slow government expansion in good financial times to lessen future problems when times turn bad.

The expenditure limit is set annually, based on changes in average yearly personal income in Louisiana. Its calculation involves multiplying the current year limit by the average annual percentage rate of personal income change in Louisiana for the three latest calendar years, if that growth factor is positive. The income data must come from the U.S. Department of Commerce.

The expenditure limit for the current 2024-25 budget year grew 3.67% from the prior year.

Lawmakers can't spend state general fund and dedicated fund money above the limit. The cap applies whether the dollars are spent on one-time projects or ongoing programs.

The limit doesn't apply to the spending of federal cash; tuition and other self-generated money in higher education; transfers between agencies, boards and commissions; and state oil and gas dollars required to flow to the parishes.

Resetting the cap to spend more requires a two-thirds vote of the House and Senate. Lawmakers have voted to raise the expenditure limit three times, the most recent in 2023.

### **PROPOSED CHANGE**

The amendment would maintain the current expenditure limit but also create a new, tighter control on annual increases in state spending tied to state population changes and inflationary factors, called the Government Growth Limit.

Use of the new limit would begin with the 2026-27 budget year that starts on July 1, 2026.

The Government Growth Limit would restrict spending of state general fund money (tax and fee revenue that doesn't have constraints on its use). Under a separate companion bill providing for exceptions, the limit wouldn't apply to a long list of spending areas:

- Federal dollars.
- Money transferred among state agencies, colleges, boards or commissions.
- Self-generated fee and other agency collections.
- Money spent out of a dedicated fund.
- Dollars used from the Budget Stabilization (rainy day) Fund.
- An increase in general fund spending caused by a decrease in another financing source.
- Money that isn't impacted by the expenditure limit.

Unlike the expenditure limit, lawmakers would be able to spend above the Government Growth Limit without needing to change the cap – but only on one-time items that don't grow ongoing state expenses. If that one-time spending, however, would exceed the expenditure limit, lawmakers would need support from two-thirds of the House and Senate to reset the expenditure limit to allow use of the money.

The Government Growth Limit would be set annually by the state's income forecasting panel, the Revenue Estimating Conference. The provisions establishing the procedures for calculating the growth limit are outlined in a separate law that would take effect if the constitutional amendment passes and that could be changed without returning to voters.

The calculation would involve a complex formula that uses the annual average percentage rate of change in Louisiana's population for the five previous years as reported by the U.S. Department of Commerce. It also would use the average of two percentage rates of change that measure the

price fluctuations in consumer goods and services and medical care for the five previous years as reported by the U.S. Department of Labor.

It's difficult to determine how much the new limit would constrain spending on ongoing state government programs and services because the provision has some flexibility built into it. Generally, enactment of the limit would be expected to restrict increases in recurring spending below the state's historical budget growth patterns.

If lawmakers wanted to increase the Government Growth Limit to spend more money on ongoing programs and services, that would take a two-thirds vote from the House and Senate. But lawmakers could only change the limit if all three factors used to calculate the annual limit for any of the previous three budget years was 2.5% or less.

If the new growth limit would exceed the expenditure limit calculation for the budget year, the Government Growth Limit would be set at an amount equal to the expenditure limit.

### **ARGUMENT FOR**

Louisiana needs controls to keep government from growing to unsustainable levels. Lawmakers and governors shouldn't grow spending on ongoing government programs and services unless the state has the population to support such spending. The money still would be available for one-time projects, such as roadwork, that need investment.

### **ARGUMENT AGAINST**

Adding new restraints on spending would limit lawmakers' flexibility to respond to state needs as they arise. If required costs grow in one agency, lawmakers could be forced to cut elsewhere unnecessarily because of an artificial limit that doesn't reflect available dollars. The proposal also doesn't address the possible population drops caused by disasters.

## **Merger of State Savings Accounts**

**AMENDMENT 2**

### **A VOTE FOR WOULD:**

Increase the cap on deposits into the Budget Stabilization Fund, transfer additional cash into the account and eliminate the Revenue Stabilization Trust Fund, giving lawmakers more money in the general fund to spend.

### **A VOTE AGAINST WOULD:**

Keep the two state savings accounts, the Budget Stabilization Fund and the Revenue Stabilization Trust Fund, with their current deposit rules and spending limitations in place.

### **CURRENT SITUATION**

The Louisiana Constitution has several protected funds aimed at helping to create long-term financial stability for the state.

The Budget Stabilization Fund, commonly known as the state's rainy day fund, has helped prior governors and lawmakers to manage financial downturns and lessen deep cuts to state services. The Revenue Stabilization Trust Fund has helped reduce the state's budgetary reliance on volatile tax types.

The two accounts contain \$3.8 billion: \$1.07 billion in the Budget Stabilization Fund and \$2.73 billion in the Revenue Stabilization Trust Fund, according to the treasurer's office.

Louisiana has had a version of the Budget Stabilization Fund in its constitution since 1990. That rainy day fund receives a quarter of any state budget surplus, certain taxes and fees above \$750 million collected from oil and gas activity, and dollars above the state's expenditure limit. State law requires a minimum payment of \$25 million into the savings account annually if no dollars would otherwise be deposited. In recent years, deposits have come from surpluses and interest earnings on the account.

The fund can be tapped when the state faces a budget deficit. No more than one-third of the balance can be spent in a two-year period, and a two-thirds legislative vote is required to use the account.

Lawmakers also can appropriate money from the reserve account to respond to a federally declared disaster in Louisiana, again with the one-third limit on spending and the two-thirds legislative vote. The withdrawal can't exceed state costs associated with the disaster.

The Budget Stabilization Fund is capped and can receive no further deposits if it reaches 4% of the total state revenue receipts for the previous budget year. The account has never reached that cap, which was \$1.5 billion in the last budget year, according to treasury data.

Lawmakers and voters created the Revenue Stabilization Trust Fund in 2016, and the account ballooned much more quickly than predicted amid the COVID-19 pandemic recovery, other economic surges and inflationary impacts on corporate profits. Another \$400 million is expected to be added to the fund this budget year and additional dollars next year, under the state income forecast.

Louisiana deposits higher-than-usual business tax collections and dollars from oil and gas exploration into the savings account to lessen overreliance on those less predictable income sources for ongoing state expenses.

Corporate income and franchise tax collections above \$600 million annually and a portion of oil and gas production revenue (such as severance tax and royalty collections) above \$660 million each year must flow to the trust fund, rather than to the state general fund. Most of the money in the trust fund currently comes from corporate tax collections.

Once the account reaches \$5 billion, lawmakers can spend up to 10% of the money on projects in the state construction budget and transportation infrastructure.

However, the constitution lets lawmakers, with a two-thirds vote of the House and Senate, change the minimum fund balance triggers and the allowable percentage that can be spent on those projects. It also allows lawmakers to use any amount of the balance in an emergency (which isn't defined) at any time with a two-thirds vote.

In 2024, lawmakers diverted \$717 million from the trust fund into accounts for spending on road and bridge work; infrastructure upgrades for prisons, sheriffs' facilities and fire stations; higher education building repairs; and water and sewer system improvements.

## **PROPOSED CHANGE**

The amendment and the corresponding state law that would be enacted would effectively combine the two funds into a Budget Stabilization Fund with a higher balance, larger ceiling on deposits and the same restrictions on its use. The Revenue Stabilization Trust Fund would be removed from the constitution and eventually disappear.

The cap on deposits for the Budget Stabilization Fund would increase from 4% of the total state revenue receipts for the previous budget year to 7.5%.

The companion bill that would be enacted if the amendment passes would transfer an estimated \$1.76 billion from the Revenue Stabilization Trust Fund to the Budget Stabilization Fund, according to the Legislative Fiscal Office, which analyzes the financial implications of legislation.

With the transfer, the Budget Stabilization Fund would grow to \$2.8 billion and reach its new 7.5% cap immediately. It would max out at a lower amount than is contained in the two accounts separately.

The requirement that certain taxes and fees above \$750 million collected from oil and gas activity in times of a mineral revenue boom must be deposited into the rainy day fund would be removed. Other provisions would remain requiring a quarter of any state budget surplus, dollars above the state's expenditure limit and a minimum payment of \$25 million into the savings account annually.

But because the rainy day fund would have reached its cap, none of those deposits – or at least no sizable deposits – likely would be made for several years.

The allowed uses of the funds during deficits and disasters and the rules for how to tap into the reserves would remain with the same two-thirds vote required from lawmakers.

Data from the National Association of State Budget Officers shows that in the current budget year the median rainy day fund balance for states is nearly 15% of general fund spending. Louisiana's Budget Stabilization Fund, though growing in recent years, currently falls below that level. If the fund grows to \$2.8 billion, that would represent 23% of state general fund spending and move Louisiana to the top 15 of states.

The Revenue Stabilization Trust Fund would disappear on July 1, 2027.

Until its repeal, the fund would contain about \$1 billion to provide one-time financial incentive payments to parishes that choose to stop charging property taxes on businesses' inventory by July 1, 2026.

In addition, if corporate tax collections don't reach \$800 million each budget year before the fund disappears, lawmakers could tap the account to fill the gap between corporate collections and the \$800 million, using that money for the state operating budget.

When the account is eliminated in mid-2027, any remaining balance would be transferred to the general fund, where it could only be spent on one-time items such as roadwork, construction projects, coastal restoration work, building repairs and debt payments.

No new deposits would be made into the trust fund before its elimination, and the requirements for steering higher-than-usual corporate tax collections and oil and gas revenue into the account would be eliminated. Those dollars instead would flow into the state general fund, where lawmakers could spend them with few restrictions.

Repeal of the trust fund and its deposit requirements could give lawmakers hundreds of millions of additional dollars to spend annually that otherwise would have been diverted to a state savings account. However, a precise dollar figure of how much more in corporate tax and oil and gas revenue lawmakers would have to spend is difficult to determine.

The income sources are hard to forecast. Corporate tax collections have varied widely over the years, only reaching the current heights since the COVID-19 pandemic. Similarly, the oil and gas revenue Louisiana receives has fluctuated sizably. Meanwhile, lawmakers cut corporate taxes in the November 2024 special session, which will lessen collections.

Louisiana would see smaller interest and investment earnings for the state general fund because it would have less money in savings accounts. The Legislative Fiscal Office estimated the lost earnings could reach tens of millions of dollars annually.

### **ARGUMENT FOR**

Louisiana has locked up too much of its money in dedicated accounts and trust funds that make it difficult for lawmakers to set budgeting priorities and determine appropriate spending levels. Removing dedications of corporate tax collections and mineral revenue will give lawmakers more flexibility. To address concerns about freewheeling spending, the amendment also will protect a larger sum in the Budget Stabilization Fund. Constitutional rules allow lawmakers to raid the Revenue Stabilization Trust Fund too easily. Moving money into the Budget Stabilization Fund will make it harder to access, with more protections that only allow its use for true financial downturns and emergencies.

### **ARGUMENT AGAINST**

Budget reserves offer a key safeguard against financial instability and downturns. Instead of building up its reserves, Louisiana will lessen them by \$1 billion and eliminate most provisions for increasing them in the future. The Revenue Stabilization Trust Fund acts as an important hedge against two of the most volatile revenue sources in the state treasury, corporate taxes and mineral revenue collections. Removing requirements that a portion of those collections go into savings accounts will allow governors and lawmakers to use the cash for ongoing expenses that might be unaffordable later since the revenue sources are uncertain. Overreliance on unpredictable tax types risks creating needless budget gaps.

## **Trust Funds Eliminated for Retirement Debt and Teacher Pay**

**AMENDMENT 2**

### **A VOTE FOR WOULD:**

Dissolve three education trust funds and use the money to pay down retirement debt and give public school teachers and support workers a permanent raise.

### **A VOTE AGAINST WOULD:**

Maintain the three education trust funds and continue to distribute their investment earnings for public school and higher education programs.

### **CURRENT SITUATION**

The Louisiana Constitution has many protected trust funds, including several whose proceeds or investment earnings are dedicated to education programs, from prekindergarten through college.

Among those funds that provide annual financing to education programs are the Louisiana Education Quality Trust Fund, Louisiana Quality Education Support Fund and Education Excellence Fund. The three funds combined contain just under \$2 billion, according to the Legislative Fiscal Office.

The Louisiana Education Quality Trust Fund was created in 1986 with money from a multi-state settlement with the federal government involving offshore oil and gas production. The trust fund principal cannot be touched, but a portion of its interest, royalty and investment earnings can be spent through the separate Louisiana Quality Education Support Fund.

The dollars available from the support fund are split evenly each year between the elementary and secondary education system and the higher education system.

The Board of Elementary and Secondary Education can spend its allocation on teacher pay, instructional materials, academic improvement programs, research, student remediation, preschool programs, foreign language education and teacher stipends in shortage areas.

The Board of Regents can spend its higher education allocation on research work, endowed chairs and professorships, program enhancement and graduate student recruitment.

The Education Excellence Fund was created separately, as a sub-fund of the Millennium Trust, which was set up in 1999 to capture money from Louisiana's settlement with tobacco companies. Louisiana is one of many states that settled lawsuits involving claims of smokers' deaths and health costs against tobacco companies in return for years of payments from the companies.

The fund receives one-third of all investment earnings from the Millennium Trust, with the dollars provided to the state education department. The money can be spent on early childhood education, remedial student instruction and other education items. It cannot be spent on construction work, building maintenance, religious purposes or pay raises.

Education programs received \$68 million from the three funds' investments and other earnings in the 2023-24 budget year, according to the Legislative Fiscal Office. Programs have gotten at least \$2 billion across the years since the creation of the trust funds.

Separately, most employees in the K-12 public school system and at public colleges in the state receive retirement benefits through the Teachers' Retirement System of Louisiana.

The system has an \$8 billion unfunded accrued liability, which is the gap between how much the retirement system needs to pay promised benefits minus its investment assets. A series of policy decisions by state lawmakers created the debt and, in some instances, worsened it over time. Public schools and colleges pay toward the debt each year as part of their contribution to the retirement system for their workers.

## **PROPOSED CHANGE**

The amendment would eliminate the Louisiana Education Quality Trust Fund, Louisiana Quality Education Support Fund and Education Excellence Fund and use their balances to pay off a portion of retirement debt. Public schools and colleges, in turn, would save money on their annual retirement payments.

The K-12 school systems and would have to use the savings toward an annual pay raise for their teachers and support workers. With the companion bill that takes effect if the amendment passes, teachers would each get up to \$2,000, while support workers such as teacher aides and cafeteria staff would receive up to \$1,000.

Teachers and support workers have received those payments for the last two years as one-time stipends from lawmakers that weren't guaranteed to reappear year after year. This would make the money a permanent raise, starting in the 2025-26 school year.

The higher education systems wouldn't have a mandated use for the savings they receive, though likely they'd want to at least cover the cost of programs they have financed annually with the investment earnings from the trust funds. Higher education received \$20 million from the funds in the current budget year.

However, the amendment wouldn't require the replacement of trust fund dollars that currently go to K-12 programs and to early childhood education. Gov. Jeff Landry's administration and

lawmakers have said they intend to keep the programs financed at their current levels, though that's not mandated in the companion bill.

The nearly \$2 billion in trust fund balances would be sent to the Teachers' Retirement System of Louisiana by May 1, after subtracting any amounts needed to pay for education commitments in the current budget year financed with the trust fund money.

Dissolving the funds would pay down one quarter of the retirement system's debt and was estimated by the Teachers' Retirement System of Louisiana to save about \$1 billion in interest payments that would otherwise be owed over the current multiyear payment plan.

The Legislative Fiscal Office estimated the debt payment would lessen retirement costs for the K-12 public school systems and public colleges by an estimated \$283 million this budget year, most of that savings for K-12 schools.

The savings from the retirement payment wouldn't give every school system enough money to cover the full price tag of the pay raises, and it wouldn't cover those costs for public charter schools that don't participate in the Teachers' Retirement System of Louisiana. If a school system can't fully cover the raises, it isn't required to do so until lawmakers agree to increase the annual public school funding formula to pay for the permanent salary hike.

The amount of money that would be needed to fill the gap and fully fund the pay raises isn't yet certain, but estimates have ranged from a few million dollars to tens of millions a year.

Any district that would receive more in savings than required to finance the required \$2,000 and \$1,000 permanent salary hikes could only spend the savings on raises for teachers and staff in critical shortage areas; summer enrichment program staffing; early childhood education programs for at-risk children; or school security improvements.

### **ARGUMENT FOR**

Dissolving the trust funds and paying down a hefty state debt is a better use of the money. The maneuver will save Louisiana an estimated \$1 billion over time, money that could fund other critical priorities, including education needs. Requiring public school systems to use their savings for a permanent teacher and support worker raise ends the annual financial uncertainty workers have faced with one-time stipends uncertain to reappear each year.

### **ARGUMENT AGAINST**

The education trust funds were created to ensure that public school systems and colleges have a protected stream of money to finance priority programs and important initiatives. Just because this governor and lawmakers have agreed to continue to pay for those programs without the trust fund revenue doesn't mean future officials will agree to the same terms. The state already has a plan in place to pay down the retirement debt.

## Reorganization of Other Trust Funds

AMENDMENT 2

### A VOTE FOR WOULD:

Remove several protected trust funds from the constitution and place them in state law, giving lawmakers more ability to change the rules governing them.

### A VOTE AGAINST WOULD:

Continue to provide constitutional protections to existing trust funds, so it remains harder for lawmakers to change the rules governing them.

### CURRENT SITUATION

Louisiana has used its constitution over the decades to create lock boxes of special funds, giving them a high level of protection that makes it harder for future lawmakers to drain the accounts, change their purposes or reverse their funding sources.

Lawmakers have dedicated various categories of state revenue, setting aside some money from certain taxes, mineral revenues, fees and settlements into those special funds in the state treasury and requiring the funds be used only for specific purposes and programs.

When the constitution was enacted in 1974, it contained only two special funds. In the 50 years since then, lawmakers and voters have added many more.

At least 20 such funds exist in Article VII of the constitution, with their own specific rules, deposits and uses. The number previously was larger, but voters in 2023 agreed to remove six inactive funds that had zero or near-zero balances.

### PROPOSED CHANGE

The amendment would remove several funds from the constitution, giving them protected status in law but making them easier for lawmakers to adjust or access later. Other funds would stay in the constitution, but the rules governing them would change.

As discussed in other sections of this amendment guide, several funds would be eliminated entirely (the Revenue Stabilization Trust Fund, Louisiana Education Quality Trust Fund, Louisiana Quality Education Support Fund and Education Excellence Fund.)

Two other funds with zero or minimal balances would be eliminated: the Mineral Revenue Audit and Settlement Fund and the Agricultural and Seafood Products Support Fund.

Among the funds that would remain in the Louisiana Constitution are the:

- Bond Security and Redemption Fund.
- Budget Stabilization Fund, though with the changes explained in the prior Merger of State Savings Accounts section of this guide.
- Transportation Trust Fund, though with the removal of a requirement that the annual appropriation for airports is tied to the money from state taxes on aviation fuel.
- Coastal Protection and Restoration Fund, though with the removal of a requirement that at least \$5 million of state oil and gas money be dedicated to the fund each year depending on collections. Instead, a corresponding law would dedicate \$25 million from state oil and gas revenue to the fund, adjusted annually for inflation.
- Hospital Stabilization Fund.

- Louisiana Medical Assistance Trust Fund.
- Wildlife and Fisheries Conservation Fund.

Other funds would be moved to statute with enhanced protections. These would fall into two categories, designated as either a permanent trust fund or a program fund. Lawmakers could change a fund's designation with a two-thirds vote, including the permanent trust funds. In other words, the voting provision would make it easier for lawmakers to access the principal in a fund and possibly drain the fund entirely.

For accounts designated as permanent trust funds, lawmakers could not spend the principal of the fund, only the interest and investment earnings. The use of interest and investment earnings from the permanent trust funds would be established separately in law, and those dedications could be changed with a two-thirds House and Senate vote.

The permanent trust funds, with their balances from the state treasury, would include the:

- Millennium Trust, with one of its subfunds (Education Excellence Fund) repealed and the trust's investment earnings redistributed to the remaining two subfunds (TOPS Fund and Health Excellence Fund, \$940.9 million).
- Louisiana Unclaimed Property Permanent Trust Fund, \$283.5 million.

For accounts designated as program funds, lawmakers could spend all the money in the accounts but limited to the dedicated programs and services outlined in law for each fund. Those dedications could be changed with a two-thirds House and Senate vote.

Program funds, with their balances from the state treasury, would include the:

- Artificial Reef Development Fund, \$25.7 million.
- Oil Spill Contingency Fund, \$11.6 million.
- Oilfield Site Restoration Fund, \$28.6 million.
- Louisiana Fund, no balance.
- Local Revenue Fund, which would be created to distribute money collected from a new 5% state sales tax on telecommunications, cable TV and satellite services. The dollars would go to parishes to help offset lost tax collections if the parish chooses to do away with a local property tax on business inventory.

### **ARGUMENT FOR**

In most instances, dedications of money are better placed in state law where they can be reworked as Louisiana's financial circumstances, priorities and policies change. Requiring a two-thirds vote to change the funds' rules offers strong protection against inappropriate adjustments or raids on the money.

### **ARGUMENT AGAINST**

Louisiana's history of corruption caused voters to want to lock up more money in trust funds to ensure the dollars are used for taxpayers' priorities. Doing away with those protections leaves the funds too vulnerable to raid by a governor or lawmakers in the future, including even permanent trust funds. That could create financial instability for the state.

**A VOTE FOR WOULD:**

Allow local governments to lessen property taxes on business inventory or get a one-time payment if they stop charging those taxes; remove some property tax breaks from the constitution (not the homestead exemption); and make it tougher to enact new property tax exemptions.

**A VOTE AGAINST WOULD:**

Continue the current system for local governments to charge property taxes on business inventory, maintain constitutional protections for property tax breaks and avoid any new hurdles for enacting property tax exemptions.

**CURRENT SITUATION**

The Louisiana Constitution has extensive regulations governing the assessment of parish property taxes on homeowners, organizations and businesses. It provides many special property tax breaks depending on status. Property taxes are one of the chief income sources that local government agencies use to pay for programs and services.

The state authorizes homeowners to receive an exemption from most parish property taxes up to \$75,000 of the value of the homestead if they live in the home, known as the homestead exemption. Special assessment levels that can lessen property tax charges have been granted to people who are 65 or older; disabled military veterans; people who are permanently and totally disabled; and their spouses, among others.

The state grants full exemption from property taxes to the surviving spouses of military veterans, law enforcement officers and first responders killed while on duty, if the spouse hasn't remarried. Other property tax exemptions are available to qualified first responders if the parish governing authority approves them.

Meanwhile, certain types of property are exempt from taxation, such as public lands, certain boats and watercraft, burial places, vehicles, some medical equipment used by rural hospitals and property held by certain nonprofits and associations. Among those exempt nonprofits include organizations for religious, burial, charitable, health, welfare, fraternal or educational purposes; entities that house people who are homeless; labor organizations; fraternal and charitable lodges or clubs; nonprofits that promote trade, travel and commerce; and trade, business, industry or professional associations.

The governor and the state Board of Commerce and Industry also can provide property tax exemptions for manufacturing facilities for up to 10 years, through a program called the Industrial Tax Exemption Program.

Property taxes are charged using the fair market value of a property and calculations tied to the type of property (land, public service property, business inventory, etc.) They are levied in millages applied to the assessed value of the property. One mill is equal to \$1 on each \$1,000 of assessed value.

The Louisiana Constitution requires that all property be reappraised at least every four years and that millages be adjusted (rolled forward or rolled back) following reassessment so that tax collections stay the same as in the previous year, despite changes in property values or homestead exemptions. However, taxing bodies are allowed to restore rolled-back millages partially or fully by enacting a roll-forward, with limits.

Taxing bodies can include mosquito abatement districts, fire districts, school systems, library systems, cities and other local elected or appointed governing authorities.

## **PROPOSED CHANGE**

The amendment would move some property tax exemptions and provisions to state law, making it easier for lawmakers to change them. It also would toughen the requirements for legislative passage of a new property tax break and change the rules governing property tax charges on a business' inventory.

The current homestead exemption would be maintained in the constitution, as would the special assessment levels for people who are 65 or older; disabled military veterans; people who are permanently and totally disabled; and their spouses, among others.

Other exemptions would be moved out of the constitution and into state law instead, where they would continue to be available. But lawmakers would have more flexibility to tweak or remove the provisions in the future without returning to voters for approval. Any change to a property tax exemption in state law would require support from two-thirds of the House and Senate.

Among the items moved out of the constitution would be exemptions available to:

- Surviving spouses of military veterans, law enforcement officers and first responders killed while on duty, if the spouse hasn't remarried.
- Qualified first responders if the parish governing authority approves.
- Public lands and some medical equipment used by rural hospitals.
- Certain boats and watercraft, burial places and motor vehicles.
- Nonprofit organizations for burial, charitable, health, welfare, fraternal or educational purposes.
- Nonprofit entities that house people who are homeless.
- Labor organizations.
- Fraternal and charitable lodges or clubs.
- Nonprofits that promote trade, travel and commerce.
- Nonprofit entities that are a trade, business, industry or professional association.

While the property tax breaks for most nonprofit organizations would be moved out of the constitution, religious nonprofits would maintain a specific exemption from all parish property taxes for churches; residential housing for clergy, priests or nuns; and seminaries or other educational institutions that train people for religious ministry.

Language setting up the Industrial Tax Exemption Program would be removed from the constitution, and the program would be established in a corresponding law instead. Also moved out of the constitution and into state law would be the provisions governing millage adjustments following a reassessment of property.

Enacting new property tax breaks would get harder. Three-fourths of the House and Senate would have to agree to enact any new property tax exemptions, and the only regular legislative session in which lawmakers could consider property tax breaks would be regular sessions held in odd-numbered years.

Additionally, the amendment aims to lessen a parish's charging of property taxes on business inventory. It would offer parishes a one-time payment if they choose to irrevocably exempt businesses from property taxes on their inventory. The payment would come from the remaining balance of the Revenue Stabilization Trust Fund.

Under a corresponding bill that takes effect if the amendment is approved, the state would offer parishes a one-time payment up to \$15 million if the sheriff, school board and parish governing authority decide to stop charging the inventory tax by July 2026. If a parish chooses to phase out the inventory tax over five years, the state would offer parishes a onetime payment up to \$10 million.

The payment would seek to replace three years of average inventory tax collections. An analysis from the Legislative Fiscal Office showed the state could owe parishes as much as \$563 million from the trust fund if every parish decided to stop charging the inventory tax.

Parishes that choose to keep the inventory tax could allow a partial exemption of the inventory tax to businesses by reducing the assessed value of the property. However, the Legislature would be prohibited from enacting any law that requires parishes to exempt business inventory from property taxes.

### **ARGUMENT FOR**

Louisiana has too much detail in its constitution that is better left to state law for more flexibility as circumstances change. Property taxes on business inventory are not charged by many other states and make Louisiana uncompetitive so it's important to give local government more flexibility in whether and how to charge the tax. Additionally, special property tax breaks erode the revenue available to local government agencies that provide services. Making it harder to enact new property tax breaks helps maintain critical services.

### **ARGUMENT AGAINST**

Property tax exemptions have been granted to thank people for their service, to attract business and to promote financial or cultural priorities, among other reasons. Those deserve protection. The business inventory taxes that local governments charge, in some cases, raise large sums that are essential to government services. A decision on whether to end the tax shouldn't be irrevocable, as a parish's financial situation may change. Also, creation of new property tax breaks shouldn't face higher hurdles than other monetary decisions.



# AMENDMENT 3

## Prosecution of Juveniles as Adults for Felony Crimes

### YOU DECIDE



#### A VOTE FOR WOULD:

Remove the list of 16 crimes for which people under the age of 17 can be charged as adults from the Louisiana Constitution, allowing lawmakers to more easily expand the list of felony offenses in law.

#### A VOTE AGAINST WOULD:

Maintain the limited list of 16 crimes for which people under the age of 17 can be charged as adults.

### CURRENT SITUATION

The Louisiana Constitution authorizes a person under the age of 17 to be removed from juvenile court and charged as an adult in the criminal court system if they are accused of one of 16 felony crimes, largely violent offenses:

- First-degree murder.
- Second-degree murder.
- Manslaughter.
- Aggravated rape.
- Armed robbery.
- Aggravated burglary.
- Aggravated kidnapping.
- Attempted first-degree murder.
- Attempted second-degree murder.
- Forcible rape.
- Simple rape.
- Second-degree kidnapping.
- A second or subsequent aggravated battery.
- A second or subsequent aggravated burglary.
- A second or subsequent offense of burglary of an inhabited dwelling.
- A second or subsequent felony-grade violation involving the manufacture, distribution or possession with intent to distribute controlled dangerous substances as defined in the law.

To allow prosecution as adults for each crime on the list, the Louisiana Legislature must also agree in a two-thirds vote to include the offense in a corresponding section of state law. Lawmakers have voted to put the full list of 16 crimes into the state Children's Code, a section of law dealing with issues that impact children.

Lawmakers cannot broaden the list beyond the offenses contained in the constitutional provision without rewriting both the list in the constitution (with approval from voters) and in the Children's Code section of state law.

Seventeen-year-olds in Louisiana are considered adults when they are arrested for any criminal offenses, whether violent or nonviolent crimes, so the amendment wouldn't impact anyone over the age of 16.

Teenagers from ages 14 to 16 can be treated as adults in the criminal justice system for offenses contained on the list in the constitution. Under current law, whether and how youths are transferred from juvenile court to adult court depends on their age at the time of the offense they are accused of committing:

- A teenager who is 15 or 16 years old is prosecuted as an adult if accused of first-degree murder, second-degree murder, aggravated rape (now known as first-degree rape) or aggravated kidnapping.
- District attorneys decide on a case-by-case basis if they want to prosecute a teenager who is 15 or 16 years old as an adult for the remaining crimes on the list.
- A 14-year-old can be tried in adult criminal court only if a judge finds the child is not amenable to rehabilitation and only for a subset of charges on the list: first-degree murder, second-degree murder, aggravated kidnapping, aggravated rape, aggravated battery when committed with a discharged gun, armed robbery with a gun, or forcible or simple rape if the victim is at least two years younger.

Again, a youth under the age of 17 cannot be tried as an adult for any offense unless the crime is both contained on the list in the constitution and spelled out in state law.

The constitution doesn't have restrictions on the age a person can be tried as an adult in the criminal justice system, however. Those age constraints are contained solely in the Children's Code.

A youth under the age of 17 charged as a juvenile is housed in a juvenile detention center and is subject to protections designed for minors. If a juvenile is charged as an adult for one of the crimes on the list, the youth is housed in an adult prison or jail facility and can largely face the same sentencing laws as adult offenders, except for the death penalty.

Federal law requires anyone under the age of 18 to be held separately from adults in jails and prisons when awaiting trial and after conviction, so teenagers must be segregated from the general inmate population.

In 2021, 7.2% of Louisiana's prison inmates – or 2,277 people – had been incarcerated for crimes they committed while they were under the age of 18, according to a report from Human Rights for Kids, a Washington, D.C.-based nonprofit. Louisiana's percentage ranked highest among the 45 states included in the data and more than doubled the national average of 3.1%.

Across the country in 2022, 9.9% of all the arrests for violent crime – homicide, rape, robbery and aggravated assault – involved people ages 17 or younger, according to an April 2024 report from the Bureau of Justice Statistics within the U.S. Department of Justice.

## **PROPOSED CHANGE**

The amendment would remove the enumerated list of offenses for which people under the age of 17 can be charged as adults in criminal court.

Instead, lawmakers would have the flexibility to add to the list in the Children's Code without returning to the constitution and voters to make those changes.

Legislators would face some restrictions in altering the list in the law if the amendment passes. They could only include felony offenses among the crimes for which teenagers between the ages of 14 and 16 can be charged as adults. Also, adding new crimes into the list in the Children’s Code would continue to require a two-thirds vote of the House and Senate.

Supporters of the amendment cited sex trafficking, carjacking, home invasion, drive-by shooting and distribution of fentanyl among the crimes they might attempt to add to the list during a legislative session if the amendment passes.

Opponents said those crimes already are covered under the existing list in the constitution and juveniles who commit them already could be charged as adults.

The amendment would not alter any statutes, so the limitation would remain that only teenagers 14 years old or older can be charged as adults in criminal court. Lawmakers already can adjust that age threshold, whether the constitutional amendment passes or not.

The rules for determining whether teenagers aged 14 to 16 are charged in juvenile court or adult court would stay the same. Any changes would require legislators in the future to alter the law.

### **ARGUMENT FOR**

Louisiana is rare in including such a specific list of the crimes for which a juvenile can be tried in adult criminal court in its constitution. Decades have passed since the list was last adjusted in Louisiana, and the types and severity of crimes committed by young people has worsened since then. Lawmakers need more adaptability to respond to the changes in crime trends and to the needs of law enforcement and district attorneys who are trying to keep communities safe. Passage of the amendment won’t immediately change anything because lawmakers would have to reach the high hurdle of a two-thirds vote to add more crimes to the list. If lawmakers later choose to broaden the list of crimes for which people under the age of 17 can be tried as adults, only a small number of young people accused of severe crimes would be impacted. Those types of felony crimes should carry tough consequences if a person is found guilty. In addition, teenagers accused of such felony crimes shouldn’t be housed with much younger offenders because they could harm them or inappropriately coerce them into worse criminal activity.

### **ARGUMENT AGAINST**

Young people should be treated differently from adults because research shows teenagers have a lack of maturity and impulse control along with a higher capacity for rehabilitation. The list of crimes for which a juvenile can be tried as an adult was crafted to reflect those concerns. If lawmakers want to adjust the list, they can add crimes in the constitution. The amendment could lead to attempts to imprison young people in punitive adult prisons for lesser offenses that don’t deserve such harsh treatment, rather than in juvenile detention facilities that have a focus to reform young people. Louisiana has had one of the nation’s highest incarceration rates per capita for decades, but the state isn’t any safer than others. Leaders should focus on root causes of crime and prioritize improving education, literacy and skills training rather than incarceration. Sheriffs already don’t have the space to house people under 18 in their jails and comply with federal laws requiring those offenders to be segregated; treating more youths as adults would worsen the problem and likely increase taxpayer costs. Also, putting teenagers with adult prisoners could create more hardened criminals, since teenagers incarcerated in adult jails have higher rates of reoffending.

**Legal Citation:** *Act No. 3 (Senate Bill 2) by Sen. Heather Cloud of the 2024 Third Extraordinary Session amends Article V, Section 19.*

# AMENDMENT 4

## Special Elections for Judicial Vacancies

**YOU  
DECIDE**



### A VOTE FOR WOULD:

Change the timing requirements for filling a judicial vacancy or newly created judgeship, so the special election coincides with the regular elections calendar.

### A VOTE AGAINST WOULD:

Keep election rules for filling a judicial vacancy or newly created judgeship that require the special election to be held and a judge to be seated within 12 months after the vacancy began.

### CURRENT SITUATION

The Louisiana Constitution requires the governor to call a special election to fill a newly created judgeship or a judicial vacancy.

The election must be held and the position filled within 12 months after the day the judgeship was created or the vacancy occurred – unless the vacancy happens within the last year of an existing term. In that case, the regularly scheduled election for the position fills the job.

Until a vacant judgeship is filled, the Louisiana Supreme Court appoints someone to the job. The person must meet the qualifications for the office, except the residency requirement, and cannot run as a candidate on the ballot to fill the vacancy or newly created judgeship.

The state currently uses an open primary system where all candidates, regardless of party, run against each other on the ballot.

But during a January 2024 special session, lawmakers agreed to the governor’s effort to create a closed party primary system in Louisiana, though the Senate limited the change to elections only for certain offices, rather than all the state’s elected positions.

Closed primary elections involve candidates of one party running against each other to become the party nominee on the general election ballot. Voters are limited in how they can cast ballots in a closed primary system.

Starting in 2026, closed primaries will begin for elections to Congress, the Louisiana Supreme Court, the state Board of Elementary and Secondary Education and the Public Service Commission. If no candidate receives more than 50 percent of the vote in a party primary election in the spring, the top two vote-getters will advance to a runoff primary election to determine which candidate will be the party nominee in the fall general election.

The change raises the potential that it will take three elections rather than two to determine the winner for certain races, including for justices on the state Supreme Court, more elections than have been held under the current open primary system.

When closed party primaries begin, the way the law is currently written could make it impossible to fill a vacant judicial seat on the high court within the 12-month time frame required, if a justice dies or resigns at certain times of year.

Either the law needs to be adjusted to allow for a different method of calling special elections for the state Supreme Court starting next year, or the constitution must be changed to allow more time for the judgeship to be filled.

## PROPOSED CHANGE

The amendment would rework the special election requirements for filling a vacant or newly created judgeship.

The governor would be required to call a special election to fill the judgeship on the date of the next election for governor or for congressional seats if either of those statewide elections is within 12 months of the vacancy.

If neither a gubernatorial nor congressional election is scheduled within the upcoming year, the governor would be required to choose the first available election date already on the calendar after the judicial vacancy occurs or the new judgeship is created.

If the vacancy is for a seat on the Louisiana Supreme Court, the special election would follow the closed party primary process on available regular election dates beginning in 2026.

A special election still wouldn't be required if the vacancy happens within the last year of an existing term. In that case, the regularly scheduled election for the position would fill the job as is provided currently under the constitution.

The amendment also wouldn't change the process for filling a vacant judgeship. The Louisiana Supreme Court would continue to appoint someone to the job and that person would remain unable to run as a candidate to fill the vacancy or newly created judgeship.

## ARGUMENT FOR

This technical fix is needed to correspond with the limited closed primary system that lawmakers and the governor approved last year, specifically for a vacancy created if a state Supreme Court justice dies or resigns before the 10-year term is complete. Amending the constitution is a better approach than tweaking the closed primary law. If the law is adjusted instead to allow the governor to call a special election that doesn't coincide with the regular election calendar, Louisiana could be forced to spend additional dollars to comply with the constitutional mandate to elect a new judge within a year.

## ARGUMENT AGAINST

The potential for a state Supreme Court vacancy requiring a special election is rare enough that it doesn't call for a wholesale rewrite of a constitutional provision that has worked well for years. The closed primary law won't impact the state's hundreds of judgeships, only seven high court justice positions, so the amendment is unnecessary. Lawmakers knew the state could need to hold additional elections when they created the closed primaries. A better approach involves adjusting the law to give the governor more flexibility to call special elections for a high court vacancy to ensure the seat is filled within 12 months.

**Legal Citation:** *Act No. 4 (Senate Bill 5) by Sen. Jay Morris of the 2024 Third Extraordinary Session amends Article V, Section 22(B).*



# PAR GUIDE TO THE 2025 CONSTITUTIONAL AMENDMENTS

MARCH 29 BALLOT



A VOTE FOR



A VOTE AGAINST

## AMENDMENT 1 SPECIALTY TRIAL COURTS AND DISCIPLINE OF LAWYERS

Add to the constitution the Louisiana Supreme Court's authority to discipline out-of-state lawyers for legal work in the state and expand the Legislature's authority to create specialty courts not limited to parish and judicial district boundaries.

Retain the current provisions governing the Louisiana Supreme Court's oversight of lawyer discipline and keep the Louisiana Legislature's authority to create specialty courts limited to parish and judicial district boundaries.

## AMENDMENT 2 OVERHAUL OF BUDGET AND TAX ALLOWANCES AND LIMITATIONS

Rewrite large portions of the Louisiana Constitution article dealing with revenue collections, the state budget process, savings accounts and taxation rules.

Continue the current provisions governing revenue collections, budgeting procedures, savings accounts and taxation limitations.

## AMENDMENT 3 PROSECUTION OF JUVENILES AS ADULTS FOR FELONY CRIMES

Remove the list of 16 crimes for which people under the age of 17 can be charged as adults from the Louisiana Constitution, allowing lawmakers to more easily expand the list of felony offenses in law.

Maintain the limited list of 16 crimes for which people under the age of 17 can be charged as adults.

## AMENDMENT 4 SPECIAL ELECTIONS FOR JUDICIAL VACANCIES

Change the timing requirements for filling a judicial vacancy or newly created judgeship, so the special election coincides with the regular elections calendar.

Keep election rules for filling a judicial vacancy or newly created judgeship that require the special election to be held and a judge to be seated within 12 months after the vacancy began.



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AT [WWW.PARLOUISIANA.ORG](http://WWW.PARLOUISIANA.ORG).



# AMENDMENT 2 OVERHAUL OF BUDGET AND TAX ALLOWANCES AND LIMITATIONS



A VOTE FOR



A VOTE AGAINST

## GENERAL TAXING AUTHORITY

Enact new tax rules, place limits on the enactment of tax breaks, lower the cap on individual income tax rates and allow more severance tax money to flow to local government.

Keep the current rules and limitations on taxes and tax breaks and continue a cap on the severance tax money that flows to local government.

## GOVERNMENT GROWTH LIMIT

Create tighter limits on annual growth in Louisiana's state general fund spending on ongoing programs and services, with tougher rules for changing the limit.

Keep the current limits on annual growth in state spending, which can be changed with support from two-thirds of lawmakers.

## MERGER OF STATE SAVINGS ACCOUNTS

Increase the cap on deposits into the Budget Stabilization Fund, transfer additional cash into the account and eliminate the Revenue Stabilization Trust Fund, giving lawmakers more money in the general fund to spend.

Keep the two state savings accounts, the Budget Stabilization Fund and the Revenue Stabilization Trust Fund, with their current deposit rules and spending limitations in place.

## TRUST FUNDS ELIMINATED FOR RETIREMENT DEBT AND TEACHER PAY

Dissolve three education trust funds and use the money to pay down retirement debt and give public school teachers and support workers a permanent raise.

Maintain the three education trust funds and continue to distribute their investment earnings for public school and higher education programs.

## REORGANIZATION OF OTHER TRUST FUNDS

Remove several protected trust funds from the constitution and place them in state law, giving lawmakers more ability to change the rules governing them.

Continue to provide constitutional protections to existing trust funds, so it remains harder for lawmakers to change the rules governing them.

## PROPERTY TAXES

Allow local governments to lessen property taxes on business inventory or get a one-time payment if they stop charging those taxes; remove some property tax breaks from the constitution (not the homestead exemption); and make it tougher to enact new property tax exemptions.

Continue the current system for local governments to charge property taxes on business inventory, maintain constitutional protections for property tax breaks and avoid any new hurdles for enacting property tax exemptions.



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