

2025 Regular Session

LSLI Disposition Sheet for the Constitution

Effective date is August 1, 2025 unless otherwise noted

<u>LSA-R.S.</u>	<u>Effect</u>	<u>Act No.</u>	<u>Section</u>	<u>Sp. Eff. Dt.</u>
√ Art. V, Sec. 23(B)	Amend	219	1	See Act ✓
√ Art. VII, Sec. 10(F)(4)(d)	Repeal	222	2 ✓	See Act ✓
√ Art. VII, Sec. 10.1	Repeal	222	2 ✓	See Act ✓
√ Art. VII, Sec. 10.8(A)(1)	Amend	222	1	See Act ✓
√ Art. VII, Sec. 10.8(A)(2)	Amend	222	1	See Act ✓
√ Art. VII, Sec. 10.8(A)(3)	Repeal	222	2 ✓	See Act ✓
√ Art. VII, Sec. 10.8(A)(4)	Amend	222	1	See Act ✓
√ Art. VII, Sec. 10.8(B)	Amend	222	1	See Act ✓
√ Art. VII, Sec. 10.8(C)(1)	Amend	222	1	See Act ✓
√ Art. VII, Sec. 10.8(C)(3)	Repeal	222	2 ✓	See Act ✓
√ Art. VII, Sec. 10.15(F)(1)	Amend	221	1	See Act ✓
√ Art. VII, Sec. 10.16(A)(9)	Repeal	222	2 ✓	See Act ✓
√ Art. VII, Sec. 10.17	Enact	222	1	See Act ✓
√ Art. VII, Sec. 18(A)	Amend	221	1	See Act ✓
√ Art. VII, Sec. 18(B)	Amend	221	1	See Act ✓
√ Art. VII, Sec. 18(G)(1)(a)(ii)	Amend	220	1	See Act ✓ (01/01/2021)
√ Art. VII, Sec. 20.1	Enact	221	1	See Act ✓
√ Art. VII, Sec. 20.2	Enact	221	1	See Act ✓
√ Art. VII, Sec. 21(P)	Enact	221	1	See Act ✓
√ Art. VIII, Sec. 13(D)(1)	Amend	218	1	See Act ✓
√ Art. X, Sec. 2(B)	Amend	223	1	See Act ✓

Approved by lw on 7/17/2025
 (Attorney)
lw on 7/17/2025
 (Revisor)

ACT 219

ENROLLED

2025 Regular Session

HOUSE BILL NO. 63

BY REPRESENTATIVES GREEN AND HUGHES

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification CONST
- NOTE §§ 2-3

1 A JOINT RESOLUTION

2 Proposing to amend Article V, Section 23(B) of the Constitution of Louisiana, relative to the
3 mandatory retirement of judges; to provide that a judge shall not remain in office
4 beyond his seventy-fifth birthday; to provide for submission of the proposed
5 amendment to the electors; and to provide for related matters.

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

10 §23. Judges; Retirement

11 Section 23.

12 * * *

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

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

[NOTE 2 ART. V, SEC. 23(B)]


1
2
3
4
5
6
7

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))



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE

ACT 222

ENROLLED

2025 Regular Session

HOUSE BILL NO. 473

BY REPRESENTATIVE EMERSON AND SENATOR EDMONDS

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification CONST.
- NOTE §§ 3-9

A JOINT RESOLUTION

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

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

1 §10.8. Millennium Trust

2 Section 10.8. Millennium Trust

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

16 ~~(a) Fiscal Year 2000-2001, forty-five percent of the total monies received~~
17 ~~that year.~~

18 ~~(b) Fiscal Year 2001-2002, sixty percent of the total monies received that~~
19 ~~year.~~

20 ~~(c) Fiscal Year 2002-2003 and each fiscal year thereafter, seventy-five~~
21 ~~percent of the total monies received that year. each fiscal year as a result of the~~
22 ~~Settlement Agreement. However, beginning in Fiscal Year 2011-2012 after the~~
23 ~~balance in the Millennium Trust reaches a total of one billion three hundred eighty~~
24 ~~million dollars, the The monies deposited in and credited to the Millennium Trust,~~
25 ~~received as a result of the Settlement Agreement, shall be allocated to the various~~
26 ~~funds within the Millennium Trust as provided in Subsubparagraphs (2)(b), (3)(b),~~
27 ~~and (4)(b) and (c) of this Paragraph. TOPS Fund.~~

28 ~~(d) For Fiscal Year 2000-2001, Fiscal Year 2001-2002, and Fiscal Year~~
29 ~~2002-2003, ten percent of the total monies received in each of those years for credit~~
30 ~~to the Education Excellence Fund which, notwithstanding the provisions of~~

1 shall report annually to the legislature as to the amount of Millennium Trust
2 Settlement Agreement proceeds and investment earnings credited to the TOPS Fund.

3 ~~(c) Upon the effective date of this Subsubparagraph, the state treasurer shall~~
4 ~~deposit, transfer, or otherwise credit funds in an amount equal to such Settlement~~
5 ~~Agreement proceeds deposited in and credited to the Millennium Trust received by~~
6 ~~the state between April 1, 2011 and the effective date of this Subsubparagraph to the~~
7 ~~TOPS Fund.~~

8 * * *

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

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

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

6 ~~(ii) For Fiscal Year 2012-2013, and each fiscal year thereafter,~~
7 ~~appropriations~~ Appropriations from the Health Excellence Fund shall be limited to
8 an annual amount not to exceed the estimated aggregate annual earnings from
9 interest, dividends, and realized capital gains on investment of the trust and credited
10 to the Health Excellence Fund as provided by Subsubparagraph ~~(A)(2)(b)~~ (A)(2)(a)
11 of this Section and as recognized by the Revenue Estimating Conference and the
12 amount of proceeds credited to and deposited into the Health Excellence Fund as
13 provided by Subsubparagraph ~~(A)(2)(c)~~ (A)(2)(b) of this Section.

14 ~~(c)(i) For Fiscal Year 2011-2012, appropriations from the TOPS Fund shall~~
15 ~~be limited to the amount of Settlement Agreement proceeds credited to and deposited~~
16 ~~into the TOPS Fund as provided by Subsubparagraphs (A)(4)(b) and (c) of this~~
17 ~~Section, and an annual amount not to exceed the estimated aggregate annual earnings~~
18 ~~from interest, dividends, and realized capital gains on investment of the trust and~~
19 ~~credited to the TOPS Fund as provided by Subsubparagraph (A)(4)(b) of this Section~~
20 ~~and as recognized by the Revenue Estimating Conference.~~

21 ~~(ii) (b)(i) For Fiscal Year 2012-2013, and each fiscal year thereafter,~~
22 ~~appropriations~~ Appropriations from the TOPS Fund shall be limited to the amount
23 of annual Settlement Agreement proceeds credited to and deposited into the TOPS
24 Fund as provided in Subsubparagraph ~~(A)(4)(b)~~ Subparagraph (A)(4) of this Section,
25 and an annual amount not to exceed the estimated aggregate annual earnings from
26 interest, dividends, and realized capital gains on investment of the trust and credited
27 to the TOPS Fund as provided in Subsubparagraph ~~(A)(4)(b)~~ Subparagraph (A)(4)
28 of this Section and as recognized by the Revenue Estimating Conference.

29 ~~(iii) (ii) Further, for Fiscal Year 2011-2012, and each fiscal year thereafter,~~
30 ~~amounts~~ Amounts determined to be available for appropriation from the TOPS Fund

1 from interest earnings shall be those aggregate investment earnings which are in
 2 excess of an inflation factor as determined by the Revenue Estimating Conference.
 3 The amount of realized capital gains on investment which may be included in the
 4 aggregate earnings available for appropriation in any year shall not exceed the
 5 aggregate of earnings from interest and dividends for that year.

6 * * *

7 §10.17. Payment of State Retirement Debt

8 Section 10.17.(A)(1) Notwithstanding any other provision of this
 9 constitution to the contrary, no later than May 31, 2026, the state treasurer shall
 10 transfer to the Teachers' Retirement System of Louisiana the liquidated fair market
 11 value of each of the following:

- 12 (a) The Education Excellence Fund.
- 13 (b) The Louisiana Education Quality Trust Fund.
- 14 (c) The Louisiana Quality Education Support Fund.

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

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

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

4 (i) A permanent salary increase and related benefits for public school system
5 personnel whose employers do not participate in the Teachers' Retirement System
6 of Louisiana equivalent to the permanent salary increase and related benefits
7 provided pursuant to the provisions of Subparagraph (1) of this Paragraph.

8 (ii) A calculation of the total amount necessary to complete funding of the
9 permanent salary increase and related benefits granted pursuant to Subparagraph (1)
10 of this Paragraph for each public school system that participates in the Teachers'
11 Retirement System of Louisiana that did not realize net savings for the 2026-2027
12 school year attributable to the payments made pursuant to Paragraph (A) of this
13 Section sufficient to fund such permanent salary increase and related benefits.

14 (b)(i) Until the legislature approves a formula pursuant to Article VIII,
15 Section 13 of this Constitution that includes the funding and permanent salary
16 increase and related benefits required pursuant to Subsubparagraph (a) of this
17 Subparagraph, they are deemed part of the formula most recently adopted by the
18 State Board of Elementary and Secondary Education and approved by the legislature.

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

27 (c) Funding amounts required pursuant to the provisions of Item (a)(ii) of
28 this Subparagraph shall be maintained for each public school system at the level
29 established for that system for the 2026-2027 school year until a new minimum
30 foundation program formula that includes the funding and permanent salary increase

1 required pursuant to Subsubparagraph (a) of this Subparagraph is adopted by the
2 State Board of Elementary and Secondary Education or its successor and is approved
3 by the legislature in conformity with the provisions of Article VIII, Section 13(B).

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

6 (a) "Personnel" shall mean persons employed in the positions for which an
7 across-the-board pay raise was proposed in the Fiscal Year 2023-2024 minimum
8 foundation program formula for that fiscal year and for which a stipend was provided
9 for Fiscal Year 2024-2025 in Act No. 4 of the 2024 Regular Session of the
10 Legislature.

11 (b) "Public school system" shall mean any city, parish, or other local public
12 school board; charter school; and any other elementary or secondary school
13 governing authority.

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

[Acts 2025, No. 222]

18 Section 3. Within two weeks of the effective date of this Act, the Department of
19 Education shall coordinate with the Department of Treasury to certify amounts maintained
20 in the Education Excellence Fund held to the credit of a political subdivision or school. The
21 state treasurer is hereby authorized and directed to transfer to the Overcollections Fund an
22 amount equal to the total certified balance. Notwithstanding any provision of constitution
23 or law to the contrary, monies held in the Overcollections Fund pursuant to the provisions
24 of this Section may be withdrawn by the Department of Education without appropriation in
25 order to remit to each entity its certified amount prior to the end of fiscal year 2026-2027.
26 Use of monies received pursuant to the provisions of this Section shall be restricted to
27 expenditure for pre-kindergarten through twelfth grade instructional enhancement for
28 students, including early childhood education programs focused on enhancing the
29 preparation of at-risk children for school, remedial instruction, and assistance to children
30 who fail to achieve the required scores on any tests passage of which are required pursuant

NOTE ALL PROVISIONS IN THIS ACT

1 to state law or rule for advancement to a succeeding grade or other educational programs
2 approved by the legislature. Expenditures for maintenance or renovation of buildings, capital
3 improvements, and increases in employee salaries are prohibited.

4 Section 4. Within two weeks of the effective date of this Act, ^[Acts 2025, No. 222] the State Board of
5 Elementary and Secondary Education and the Board of Regents shall each coordinate with
6 the Department of Treasury to certify amounts maintained in the Louisiana Quality
7 Education Support Fund held to the agency's credit within the fund. The state treasurer is
8 hereby authorized and directed to transfer to the Overcollections Fund an amount equal to
9 the certified balances of each agency. Monies held in the Overcollections Fund for each
10 agency shall be appropriated and used in accordance with the following:

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

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

21 (B) Elementary and Secondary Education. Monies attributable to the State Board
22 of Elementary and Secondary Education shall be appropriated to the State Board of
23 Elementary and Secondary Education and allocated for any or all of the following purposes:

- 24 (1) To provide compensation to city or parish school board professional
25 instructional employees.
- 26 (2) To insure an adequate supply of superior textbooks, library books,
27 equipment, and other instructional materials.
- 28 (3) To fund exemplary programs in elementary and secondary schools designed
29 to improve elementary or secondary student academic achievement or
30 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.

[Acts 2025, No. 222]

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, *✓ [Acts 2025, No. 222]* 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.

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

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

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

12 Do you support an amendment to fund a \$2,250 teacher pay raise and \$1,125
 13 support staff pay raise by utilizing the remaining savings from paying down
 14 the debt of the Teachers' Retirement System of Louisiana with monies from
 15 certain constitutional funds?

16 (Effective January 1, 2027) (Amends Article VII, Section 10.8(A)(1), (2),
 17 and (4), (B), and (C)(1); Adds Article VII, Section 10.17; Repeals Article
 18 VII, Sections 10(F)(4)(d), 10.1, 10.8(A)(3) and (C)(3), and 10.16(A)(9))



 SPEAKER OF THE HOUSE OF REPRESENTATIVES



 PRESIDENT OF THE SENATE

ACT 221

ENROLLED

2025 Regular Session

HOUSE BILL NO. 366

BY REPRESENTATIVE DESHOTEL

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification CONST.
- NOTE §§ 2-4

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Sections 10.15(F)(1) and 18(A) and (B) and to add Article
3 VII, Sections 20.1, 20.2, and 21(P) of the Constitution of Louisiana, relative to ad
4 valorem taxes; to authorize certain payments to certain parishes; to provide for the
5 classification of certain property; to authorize the exemption of certain property
6 under certain circumstances; to provide for effectiveness; to provide for submission
7 of the proposed amendment to the electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9 elected to each house concurring, that there shall be submitted to the electors of the state of
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
11 amend Article VII, Sections 10.15(F)(1) and 18(A) and (B) and to add Article VII, Sections
12 20.1, 20.2, and 21(P) of the Constitution of Louisiana, to read as follows:

13 §10.15. Revenue Stabilization Trust Fund

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

17 * * *

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

21 * * *

1 §18. Ad Valorem Taxes

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

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

Classifications	Percentages
11 1. (a) Land	10%
12 2. (b) Improvements for residential purposes	10%
13 3. (c) Electric cooperative properties, excluding land	15%
14 4. (d) Public service properties, excluding land	25%
15 <u>(e) Public Service property, excluding land, owned</u>	
16 <u>by a railroad company</u>	<u>15%</u>
17 <u>(f) Business inventory</u>	<u>15%</u>
18 5. (g) Other Property	15%

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

21 * * *

22 §20.1. Ad valorem tax; Business inventory tax exemption prohibition

23 Section 20.1. Notwithstanding any provision of this constitution to the
 24 contrary, the legislature shall not enact any law mandating any taxing authority to
 25 exempt business inventory from ad valorem tax. For purposes of this Section,
 26 "business inventory" means the aggregate of those items of tangible personal
 27 property that are held for sale in the ordinary course of business, are currently in the
 28 process of production for subsequent sale, or are to physically become a part of the
 29 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 from ad valorem taxation:

* * *

(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 effective in parishes in which the sheriff, school board, and the parish governing authority all elect to exempt business inventory from ad valorem taxation.

(2) A 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 the amendment contained in this Joint Resolution shall be applicable to tax years beginning on or after January 1, 2026.


1
2
3
4
5
6
7
8
9
10
11

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 held as business inventory and to provide for the classification of Public 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))

NOTE ALL PROVISIONS IN THIS ACT



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE

ACT 220

ENROLLED

2025 Regular Session

HOUSE BILL NO. 300

BY REPRESENTATIVE MACK

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification CONST.
- NOTE §§ 2-4

A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, relative to ad valorem taxation; to provide for assessment of property for ad valorem tax purposes; to provide with respect to the special assessment level; to provide with respect to the income limit associated with qualifying for the special assessment level; to provide for an effective date; 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 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.

* * *

(G) Special Assessment Level.

(1)(a)

* * *

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for

1 the special assessment, exceeds one hundred fifty thousand dollars. For persons
 2 applying for the special assessment whose filing status is married filing separately,
 3 the adjusted gross income for purposes of this Section shall be determined by
 4 combining the adjusted gross income on both federal tax returns. The assessor may
 5 establish an applicant's income eligibility for the special assessment level by
 6 verifying the applicant's federal adjusted gross income as reported on the Louisiana
 7 income tax return for the year prior to the application. Beginning for the tax year
 8 ~~2026~~ 2028 and for each tax year thereafter, the one hundred fifty thousand dollar
 9 limit shall be adjusted annually by the Consumer Price Index as reported by the
 10 United States Government. Notwithstanding any provision of this constitution to the
 11 contrary, a decrease in the total amount of ad valorem tax collected by a taxing
 12 authority as a result of the special assessment level shall be absorbed by the taxing
 13 authority and shall not create any additional tax liability for other taxpayers in the
 14 taxing district as a result of any subsequent reappraisal and valuation or millage
 15 adjustment. Implementation of the special assessment level shall neither trigger nor
 16 be cause for a reappraisal of property or an adjustment of millages pursuant to the
 17 provisions of Article VII, Section 23(B) of this constitution.

* * *

18
 19 Section 2. Be it further resolved that the provisions of the amendment contained in
 20 this Joint Resolution shall become effective on January 1, 2027, and shall be applicable to
 21 all tax years beginning on or after January 1, 2027.

22 Section 3. Be it further resolved that this proposed amendment shall be submitted
 23 to the electors of the state of Louisiana at the statewide election to be held on November 3,
 24 2026.

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

[NOTED ART. VII, SEC. 18(6)(1)(a)(ii)]

1
2
3
4

Do you support an amendment to increase the maximum amount of income a person may receive and still qualify for the special assessment level for residential property receiving the homestead exemption? (Effective January 1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii))



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE

ACT 218

2025 Regular Session

ENROLLED

SENATE BILL NO. 25

BY SENATOR EDMONDS AND REPRESENTATIVE CHENEVERT

La. State Law Institute
PRINTER'S COPY
NO EDITS

Classification CONST.

- NOTE §§ 2-3

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.

* * *

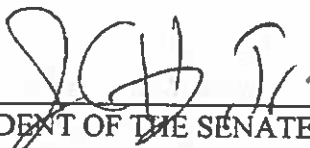
SB NO. 25

ENROLLED

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

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

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



 PRESIDENT OF THE SENATE



 SPEAKER OF THE HOUSE OF REPRESENTATIVES

[NOTE 2 ART. VIII, SEC. 13(D)(1)]

ACT 223

2025 Regular Session

ENROLLED

SENATE BILL NO. 8

BY SENATOR MORRIS AND REPRESENTATIVE CHASSION

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

La. State Law Institute
PRINTER'S COPY
NO EDITS

Classification CONST.

- NOTE §§ 2-3

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 attorney, of police juries, school 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 Acts 2025, No. 212, eff. 6/8/2025 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.

[NOTE: ART. X, SEC. 2(B)]

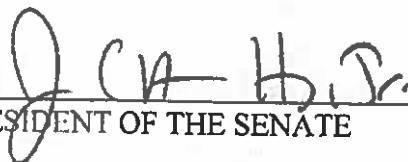
SB NO. 8

ENROLLED

1
2
3
4
5
6
7

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))



PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES