



PAR GUIDE TO THE FALL 2026 CONSTITUTIONAL AMENDMENTS

**An Independent,
Non-Partisan Review**

Support for this report was provided by
The Alta and John Franks Foundation and
The Collins C. Diboll Private Foundation.

AVAILABLE AT WWW.PARLOUISIANA.ORG

PAR GUIDE TO THE FALL 2026 CONSTITUTIONAL AMENDMENTS

**An Independent,
Non-Partisan Review**



Please scan the QR code to visit our website at parlouisiana.org to access this guide, to be placed on PAR's mailing list or to become a member or donor.

The Public Affairs Research Council of Louisiana (PAR) is an independent voice, offering solutions to public issues in Louisiana through accurate, objective research and focusing public attention on those solutions. PAR is a private, nonprofit research organization founded in 1950 and supported by membership contributions, foundation and corporate grants and special events.

For more information, media interviews or public presentation requests regarding this constitutional amendment guide, please contact PAR President Steven Procio at Steven@parlouisiana.org.



The Public Affairs Research Council of Louisiana
450 Laurel Street, Suite 1650, Baton Rouge, LA 70801
225.926.8414 | www.parlouisiana.org

PAR Guide to the Fall 2026 Constitutional Amendments

Voter Checklist for Nov. 3 ballot

YES NO

☐☐

Amendment 1

"Do you support an amendment to allow the surviving spouse of a deceased veteran with a service-connected disability, who receives the additional property tax exemption, to make a one-time transfer of the additional property tax exemption to a subsequent qualifying property?"

☐☐

Amendment 2

"Do you support an amendment to allow a local taxing authority to continue to levy a lower millage rate without losing its ability to adjust to the maximum authorized millage rate from a prior year's reassessment?"

☐☐

Amendment 3

"Do you support an amendment to prohibit a defendant from being released on any post-conviction bail if the defendant is convicted of an aggravated offense against a minor child?"

☐☐

Amendment 4

"Do you support an amendment to prohibit a person who has served more than one and one-half terms as governor from being elected as governor for any future term?"

☐☐

Amendment 5

"Do you support an amendment to authorize a state retirement system to apply any nonrecurring state monies it receives to any of its unfunded accrued liability rather than requiring application to its oldest unfunded accrued liability?"

Voter Checklist Continued

YES NO

☐ ☐ **Amendment 6**

"Do you support an amendment to authorize parishes and municipalities to extend an additional property tax exemption for property subject to the homestead exemption that is owned and occupied by a person who is at least sixty-five years of age and who qualifies for the special assessment level?"

☐ ☐ **Amendment 7**

"Do you support an amendment to allow for the use of public funds by a political subdivision for the purpose of identifying, inventorying, removing or replacing drinking water utility service lines made of or affected by materials as specified or prescribed by the Lead and Copper Rule Improvements of the United States Environmental Protection Agency, promulgated October 30, 2024, or subsequent promulgation, on property owned by utility customers?"

☐ ☐ **Amendment 8**

"Do you support an amendment to prohibit expropriation of property by a foreign adversary or an agent of a foreign adversary?"

☐ ☐ **Amendment 9**

"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?"

☐ ☐ **Amendment 10**

"Do you support an amendment to allow property tax exemptions for blighted or derelict properties that have been rehabilitated, and to require the legislature to enact laws providing for administration of these exemptions?"

INTRODUCTION

Though constitutional amendments haven't fared well in recent elections, voters are being asked to consider another 10 amendments to the Louisiana Constitution on the Nov. 3 ballot. The issues involve property taxes, the right to bail, gubernatorial term limits, retirement debt, water utility lines and property expropriation rules.

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 five decades.

This latest PAR Guide to the Fall 2026 Constitutional Amendments reviews each proposal for the November ballot in the order they 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 10 amendments in the 2025 and 2026 regular legislative sessions. 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, basic principles of government powers and 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.

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 330 amendments, a number growing to 340 this fall with the current list of proposals. So far, 221 changes have won approval from voters.

Year after year, lawmakers most frequently seek to amend Article VII, the budget and tax section of the constitution. This election cycle is no different. Seven of the 10 amendments on the fall ballot would make adjustments to that section of the document.

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

AMENDMENT 1

Property Tax Exemption Transfer for Disabled Veteran's Spouse

**YOU
DECIDE**



A VOTE FOR WOULD:

Allow the spouse of a disabled veteran who was eligible for a special, higher property tax exemption to move to a different home and keep the exemption after the veteran's death, in a one-time transfer.

A VOTE AGAINST WOULD:

Keep the requirement that a disabled spouse of a veteran who was eligible for a special property tax exemption must live in the same home after the veteran's death to continue receiving the exemption.

CURRENT SITUATION

The Louisiana Constitution 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 above that have been granted to people 65 or older; some disabled military veterans; people who are permanently and totally disabled; and their spouses, among others – if they meet certain eligibility requirements. The special assessment freezes property tax assessments at a specific level, barring any further tax increases to the homeowner who qualifies. Only primary residences that qualify for the homestead exemption are eligible for the freeze.

In addition, disabled veterans and their spouses receive a higher homestead exemption (property tax exemption) on a sliding scale based on the level of disability. Veterans and their spouses are eligible for the special exemption if a veteran has a disability rating of 50% or higher from the U.S. Department of Veterans Affairs and if that disability is tied to the military service.

Those with a 100% service-connected disability rating or a 100% unemployability rating and their spouses can receive an exemption from paying any parish property taxes on their home. Veterans with service-connected disability ratings of 70% to 99% and their spouses can receive a property tax exemption up to \$120,000 of the value of the home. And veterans with service-connected disability ratings of 50% to 69% and their spouses can get a property tax break up to \$100,000 of the home's value.

Property taxes are one of the chief income sources that local government agencies use to pay for programs and services. The taxes are charged using the fair market value of a property and calculations tied to the type of property. 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. Exemptions are applied after the determination of the property's assessed value.

More than 40,000 people received the special assessment for disabled veterans and their surviving spouses in 2025, according to data from the Louisiana Tax Commission.

Once the veteran has died, the spouse can keep the higher homestead exemption level if the spouse stays in the same home. It does not transfer to a different home if the spouse moves.

PROPOSED CHANGE

The amendment would allow the surviving spouse of a veteran who was eligible for a higher property tax exemption to receive a one-time transfer of the special homestead exemption to a new home after the veteran's death, rather than losing the exemption. The dollar amount of the exemption would be capped at the same level claimed on the prior home.

ARGUMENT FOR

The property tax exemption honors the sacrifice made by Louisiana veterans and their spouses to protect our country. Surviving family members may have a difficult time supporting their households after losing income when a veteran dies. The spouse shouldn't be penalized for needing to downsize to a more affordable home. Transferability should have minimal impact on tax collections because the number of people likely to use it is small.

ARGUMENT AGAINST

Special property tax breaks erode the tax dollars available to local government agencies and school systems that provide needed services. Allowing the transferability of the tax exemption available to surviving spouses of veterans who have died will worsen an inequitable taxing system, where neighbors with houses of similar value can pay vastly different property tax bills, and will shift the tax burden to fewer taxpayers.

Legal Citation: *Act No. 39 (Senate Bill 180) by Sen. Franklin Foil of the 2026 Regular Session amends Article VII, Section 21(K)(1).*



SCAN TO DONATE

Every Louisiana voter deserves the facts.

**Help keep trusted, nonpartisan information
free and accessible to all. Donate today or
become a PAR member.**

AMENDMENT 2

Local Authority Over Property Tax Rates

**YOU
DECIDE**



A VOTE FOR WOULD:

Give local taxing authorities more flexibility and time to decide if they want to charge the maximum property tax rate available to them or maintain a lower rate.

A VOTE AGAINST WOULD:

Give local taxing authorities only until the next property reappraisal cycle to decide whether to charge the maximum property tax rate available to them or a lower rate.

CURRENT SITUATION

The Louisiana Constitution sets rules governing property taxes paid by homeowners and businesses, which are one of the chief income sources that local government agencies use to pay for programs and services.

The taxes are charged using the fair market value of a property and calculations tied to the type of property. 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.

Voters in elections adopt the maximum millage rates that taxing authorities can charge, with expiration dates usually attached to those rates. Taxing bodies can include mosquito abatement districts, fire districts, school systems, library systems, cities and other local elected or appointed governing authorities.

The 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 amount 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, up to the maximum millage rate that voters had previously authorized. If the taxing authority enacts a partial or full roll-forward of the millage rate, that effectively means the agency collects more money in property taxes than it had previously, because property values have increased.

The millage roll-forward, whether full or partial, must be approved by a two-thirds vote of the taxing body's members following a public hearing. It does not require further voter approval. These maximum property tax rates remain in effect until the next reassessment of property values.

If the taxing authority doesn't roll forward to the maximum millage rate previously approved by voters before the next reassessment cycle, the taxing body permanently loses the ability to use that maximum millage rate. Instead, the taxing body can only use the millage level in place at the time of the property reassessment.

These millage adjustment provisions do not apply to millages assessed to repay bonds, which are automatically adjusted each year to provide only the fixed dollar amount needed for debt payments.

PROPOSED CHANGE

The amendment would end the use-it-or-lose-it aspect of property tax rules. It would remove the requirement that taxing bodies must apply the higher millage rate available to them before the next reassessment cycle or lose the voter-approved maximum rate.

Taxing authorities would be able to use a lower millage rate for longer without losing the ability to adjust to the higher available rate in the future, if needed. They would be able to roll forward their millage rates up to the maximum rate until that authorized rate approved by voters expires.

The roll-forward decisions still would require a two-thirds vote of taxing body members, and voters would get to determine the allowed maximum millage rate in an election once the tax expires.

ARGUMENT FOR

The current system leads to over-taxation. Many taxing bodies choose to roll forward their millage rates to the maximum rate because they don't want to lose the decision-making ability after another property reassessment. That forces homeowners and businesses to pay higher property taxes every year the higher rate is applied. Voters authorized the millage rate so taxing authorities should have flexibility to decide if they'll need the increased tax revenue. If a taxing body doesn't need the full millage rate in any year, it could remain at the rolled-back rate.

ARGUMENT AGAINST

Taxing districts have enough time under the current system to make budgetary decisions about whether they need the full millage rate authorized to them by voters. They shouldn't be allowed to roll forward millage rates for years on end, because that leaves property tax payment uncertainty for homeowners and businesses. If they don't need the full millage rate voters approved, taxing bodies should give up that authority and match the millage rate to the amount needed to run their programs and services.

Legal Citation: *Act No. 273 (House Bill 521) by Rep. Roger Wilder of the 2026 Regular Session amends Article VII, Section 23(C).*

AMENDMENT 3

Post-Conviction Bail for Certain Offenders

**YOU
DECIDE**



A VOTE FOR WOULD:

Prohibit bail for people convicted of certain aggravated offenses against children under state law.

A VOTE AGAINST WOULD:

Retain provisions allowing people convicted of certain aggravated offenses against children under state law to receive bail.

CURRENT SITUATION

The Louisiana Constitution allows a person to receive bail for state crimes except when charged with a capital offense “and the proof is evident and the presumption of guilt is great.”

Someone charged with a violent crime or under Louisiana’s Controlled Dangerous Substances Law also isn’t eligible for bail if a judge or magistrate finds in a hearing that the person is a flight risk or is considered an imminent danger to another person or the community.

Besides those exceptions, bail is allowed after someone has been convicted of a crime under Louisiana law. A judge decides whether such bail is authorized.

PROPOSED CHANGE

The amendment would ban post-conviction bail for any person convicted under Louisiana law of a long list of aggravated offenses against anyone younger than 18, including crimes of rape, sexual battery, kidnapping and human trafficking.

The full list of offenses against minors that would make a person ineligible for bail after a conviction includes committing or attempting to commit:

- Aggravated rape
- First degree rape
- Forcible rape
- Second degree rape
- Simple rape
- Third degree rape
- Sexual battery
- Second degree sexual battery
- Aggravated kidnapping of a child
- Second degree kidnapping of a child
- Aggravated kidnapping of a child
- Simple kidnapping of a child
- Aggravated crime against nature involving sexual intercourse, second degree sexual battery, oral sexual battery
- Crime against nature
- Molestation of a juvenile or a person with a physical or mental disability
- Aggravated crime against nature

List continues on next page

- Sexual battery of a person with infirmities
- Trafficking of children for sexual purposes
- Human trafficking when the trafficking involves a person under the age of 21 or when the services include commercial sexual activity or any sexual conduct constituting a crime
- Purchase of commercial sexual activity with a person under the age of 18 or a victim of human trafficking

ARGUMENT FOR

Anyone convicted of the most serious offenses against a child should not be allowed to remain free. The amendment seeks to protect some of Louisiana’s most vulnerable residents, its children. A Baton Rouge judge allowed a man convicted of raping an 8-year-old girl to be released on bail to take care of his ill mother before his sentencing, even though he lived near his rape victim. That should never be allowed to happen.

ARGUMENT AGAINST

Louisiana judges should have the flexibility to decide post-conviction bail cases, taking into consideration the specific circumstances of each case and each person convicted, particularly when a case may be on appeal. Systems exist to respond to judges who act improperly. They can face punishment or removal for misconduct. In addition, voters who disagree with a judge’s decision-making can choose not to reelect the judge.

Legal Citation: *Act No. 271 (House Bill 51) by Rep. Debbie Villio of the 2026 Regular Session adds Article I, Section 18(C).*



SCAN TO DONATE

EVERY ELECTION, PAR PROVIDES AN INDEPENDENT REVIEW OF AMENDMENTS—FREE OF CHARGE—SO VOTERS CAN MAKE AN INFORMED DECISION.

SUPPORT OUR MISSION BY MAKING A DONATION OR BECOMING A PAR MEMBER.

AMENDMENT 4

Term Limits for Governors

YOU
DECIDE



A VOTE FOR WOULD:

Limit anyone elected Louisiana governor to two four-year terms in a lifetime, rather than two consecutive terms.

A VOTE AGAINST WOULD:

Retain the current system that limits elected Louisiana governors to two consecutive terms, allowing them to run again after time away from the office.

CURRENT SITUATION

The Louisiana Constitution limits a person elected governor to serving two consecutive, or back-to-back, terms of four years each. If former governors want to run again, they have to sit out at least one term before running for another stint in the job.

For example, former Gov. Edwin Edwards served two terms in office from 1972 through 1980. He couldn't run for a third consecutive term, but he was able to run again after taking one term off (when former Gov. Dave Treen was elected to office). Edwards was reelected again and ultimately served four terms, or 16 years, as Louisiana governor.

Serving for more than a half term as governor counts as a full term under the constitution. The constitutional language specifically says that a person who has served as governor for more than one and a half terms in two consecutive terms – at least six years out of the two four-year terms – cannot be elected for the next term in the governor's office.

Only two governors in Louisiana have been in the office for more than two terms across the last century: Edwards and former Gov. Earl Long, who served three times in the governor's office, none of them consecutively.

PROPOSED CHANGE

The amendment would limit a person elected as governor to two total four-year terms for life, rather than two consecutive terms. In other words, if someone serves as governor more than one and a half terms, he or she couldn't run for governor again in Louisiana.

That would preclude former Govs. John Bel Edwards and Bobby Jindal from running for governor again in Louisiana if they had any interest. Some lawyers, however, have suggested the amendment, if passed, could only apply to governors prospectively, not those who have already served like Edwards, Jindal or current Gov. Jeff Landry.

Thirty-seven states have term limits on their governors, according to U.S. Term Limits, a Washington-based organization that advocates for term limits for elected officials.

Of those states with term limits, nine (Arkansas, California, Delaware, Michigan, Mississippi, Missouri, Nevada, North Dakota and Oklahoma) restrict their governors to two lifetime terms while most others confine their governors to two consecutive terms. Virginia doesn't let its governor serve consecutive terms.

ARGUMENT FOR

Term limits provide a way to bring fresh ideas and new perspectives into elected office. Voters should have as many viable candidates as possible in a governor's race. A former governor, if interested in running again, has significant financial advantages and influence that limit the ability of others to run for the office.

ARGUMENT AGAINST

Term limits are undemocratic because voters are denied the right to elect the person of their choosing. A former governor should not be forced to sit on the sidelines if he or she wants to be of service to the state and voters want to cast a ballot for someone with that level of experience and background.

Legal Citation: *Act No. 414 (House Bill 225) by Rep. Mike Bayham of the 2026 Regular Session amends Article IV, Section 3(B).*



SCAN TO DONATE

Every Louisiana voter deserves the facts.

**Help keep trusted, nonpartisan information
free and accessible to all. Donate today or
become a PAR member.**

AMENDMENT 5

Retirement Debt Payments

**YOU
DECIDE**



A VOTE FOR WOULD:

Give the Louisiana Legislature and the state retirement systems the authority to determine the order in which surplus dollars will be applied to retirement debt.

A VOTE AGAINST WOULD:

Retain rules that require the Louisiana Legislature and the state retirement systems to use surplus dollars to pay the oldest retirement debt first.

CURRENT SITUATION

Louisiana has four state retirement systems that provide pension benefits to retired state employees, state troopers, teachers and school employees.

Those retirement systems are primarily funded through employee and employer contributions and investment earnings, but the systems have a more than \$13 billion gap between how much they need to pay future benefits and their assets.

That gap is known as the unfunded accrued liability, or the state's retirement debt. A series of policy decisions by state lawmakers created the debt and, in some instances, worsened it over time.

The Louisiana State Employees' Retirement System (LASERS) and the Teachers' Retirement System of Louisiana (TRSL), the state's two largest public retirement systems, had 75% and 80% of the money needed to meet their long-term obligations to retirees as of 2025, the latest data available. The Louisiana School Employees' Retirement System and the Louisiana State Police Retirement System had higher funding ratios.

The Louisiana Constitution requires lawmakers to send at least 25% of any state budget surplus to the systems for payment on the oldest retirement debts. A surplus is money officially identified by Louisiana's income forecasting panel, the Revenue Estimating Conference, as one-time or "nonrecurring" revenue when the books are closed on a prior state budget year.

The Legislature earmarks the surplus money to the debt in a legislative session and can choose how to divvy it up among the four state retirement systems. Whichever retirement system receives the surplus money must apply the dollars to the oldest debt it has.

PROPOSED CHANGE

The amendment would remove the requirement that a retirement system must use surplus money it receives to pay down the oldest debts first. Instead, the Louisiana Legislature or the retirement system (if the Legislature doesn't provide for a distribution plan) would choose which retirement debt it would like to pay with the surplus dollars, based on the financial implications.

Applying the surplus money to one debt schedule over another can impact future payments and the amount of interest paid because of factors such as the size or payoff date of a particular debt schedule. For example, paying certain retirement debt could result in greater overall savings, while paying other retirement debt could free up more funding immediately for other uses.

The proposal doesn't change any benefit calculations or other rules for the pension systems, and it doesn't change the requirement that lawmakers must use at least 25% of any state surplus on retirement debt.

ARGUMENT FOR

Louisiana's four state retirement systems know the finances of their systems and should be given flexibility to determine which unfunded accrued liability debt is the best to pay off first. That would help deliver the best savings for taxpayers with the state's surplus dollars.

ARGUMENT AGAINST

Louisiana's constitution has protections for the four state retirement systems that ensure debt payments are made. These debts have been on the books for decades. They should continue to pay off their oldest debts first to deal with liabilities in the order they happened.

Legal Citation: *Act No. 606 (House Bill 27) by Rep. Dixon McMakin of the 2026 Regular Session amends Article VII, Section 10(D)(2)(b)(iii).*

AMENDMENT 6

Property Tax Exemptions for the Elderly

**YOU
DECIDE**



A VOTE FOR WOULD:

Allow parishes and municipalities to increase the property tax exemption available to certain elderly homeowners in Louisiana as they age from 65 to 81.

A VOTE AGAINST WOULD:

Retain the current statewide property tax exemptions available to homeowners who are 65 and older.

CURRENT SITUATION

The Louisiana Constitution 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 above that have been granted to people 65 or older; some disabled military veterans; people who are permanently and totally disabled; and their spouses, among others – if they meet certain eligibility requirements. The special assessment freezes property tax assessments at a specific level, barring any further tax increases to the homeowner who qualifies.

People who are 65 and older can receive the property tax freeze if their adjusted gross income as reported on federal tax returns doesn't top \$100,000. If a married couple files taxes separately, the combined adjusted gross income of both cannot exceed the limit. The income cap amount will be adjusted annually for inflation starting this year. Only primary residences that qualify for the homestead exemption are eligible for the freeze. The freeze is on the assessment of the value of the home, not on the final calculation of the tax bill.

Property taxes are one of the chief income sources that local government agencies use to pay for programs and services. The taxes are charged using the fair market value of a property and calculations tied to the type of property. 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. Exemptions are applied after the determination of the property's assessed value.

More than 184,000 people received the special assessment for people age 65 and older in 2025, according to data from the Louisiana Tax Commission.

PROPOSED CHANGE

The amendment would gradually increase the homestead exemption level available to people who are 65 and above – but only if a parish or municipality approves the higher property tax exemption level and voters in that parish or municipality agree to the change.

To be eligible, the homeowners also would have to meet the income requirements to qualify for the property tax freeze for people ages 65 and older, meaning their adjusted gross income could not exceed \$100,000, or the cap amount when it is adjusted for inflation. (Note: A separate amendment on the ballot, Amendment 9, would increase the amount of money a person or couple could earn and still be eligible for the special assessment freeze, boosting the income limit to \$150,000.)

The increased property tax exemptions would increase in increments of \$60,000 in home value as follows:

HOMEOWNER'S AGE	NEW EXEMPTION VALUE
65–68	\$135,000
69–72	\$195,000
73–76	\$255,000
77–80	\$315,000
81 OR OLDER	\$375,000

The surviving spouse of someone who claimed the exemption could also be eligible for the same exemption if they are no more than five years younger than the homeowner.

If the constitutional amendment is approved statewide in the Nov. 3 election, additional steps would be required for the higher homestead exemption levels to take effect. The governing authority of a parish or municipality would have to agree to place the proposal on another ballot, and a majority of voters in that local area would have to approve it in another election. Only then would the property tax exemption increase.

The earliest the increase in property tax breaks could begin is 2028.

ARGUMENT FOR

The increased property tax exemption would help elderly homeowners stay in their homes as their income sources may shrink. Many senior citizens struggle with their bills as they age, but they shouldn't worry about losing their home because of tax payments. The proposal is completely optional for municipalities so if local governing authorities don't believe the increased exemptions are affordable, they don't have to seek to enact them.

ARGUMENT AGAINST

Special property tax breaks erode the tax dollars available to local government agencies and school systems that provide needed services. Expanding the tax exemptions available to senior citizens will worsen an inequitable taxing system, where neighbors with houses of similar value can pay vastly different property tax bills, and will shift the tax burden to fewer taxpayers, in this case younger homeowners who may also struggle to pay their bills.

Legal Citation: *Act No. 274 (House Bill 514) by Rep. Les Farnum of the 2026 Regular Session adds Article VII, Section 21(P).*

AMENDMENT 7

Public Spending on Drinking Water Utilities

**YOU
DECIDE**



A VOTE FOR WOULD:

Ensure that public funds can be spent on identification and replacement of lead-based drinking water lines that run from public property to a person's home.

A VOTE AGAINST WOULD:

Retain existing provisions that limit the use of public funds on private property and maintain the current exceptions already allowed.

CURRENT SITUATION

The Louisiana Constitution prohibits the state, local government agencies and other political subdivisions from loaning, pledging or donating money, credit, property or things of value to a person or business, with some specific exceptions. The prohibition covers agencies and boards that oversee public water systems.

PROPOSED CHANGE

The amendment would create an exception to the prohibition to allow the use of public funds to identify, remove and replace drinking water utility lines that contain hazardous materials, such as lead, as defined by the U.S. Environmental Protection Agency.

Lead pipes, which are often found in older homes, can corrode and push the toxic metal into drinking water. Exposure to lead in drinking water is dangerous, considered harmful to human health even at low levels, particularly to children. The EPA requires lead pipes to be replaced in the next 10 years.

A separate law spells out the requirements for a municipality to enter private property to replace lead water service lines, including advance notice to the property owner and residents and details about the likely extent of water service disruption.

Use of the exception would be voluntary for water system governing authorities to replace lead pipes on customer-owned water lines on private property – the water service line from the road to the private home. Such replacement, however, would not be required.

The change would apply statewide, but the New Orleans Sewerage and Water Board requested the amendment to make sure it can spend millions of dollars in available federal money to replace lead-based water lines on private property. The federal financing program requires full replacement of the lead service line, not just on public property. In testimony, New Orleans officials said as many as 50,000 homes in the city may have lead pipes.

The Attorney General's Office issued a legal opinion saying the New Orleans Sewerage and Water Board could replace the lines under the current constitutional restrictions, but supporters of the amendment said they wanted the constitutional change to avoid any confusion or legal questions about the plans.

ARGUMENT FOR

Safe drinking water is essential and should be prioritized. This exception is narrowly tailored only for safety issues. An attorney general's opinion is not legally binding so the amendment ensures water lines can be replaced without problems. New Orleans should not lose federal replacement funding because of legal ambiguity. Other municipalities also could benefit if more water system improvement money becomes available.

ARGUMENT AGAINST

The amendment is unnecessary because the replacement of lead-based pipes on property is already allowed under current law, as the attorney general's opinion indicates. Adding this new constitutional exception could lead to expectations that municipal water systems throughout Louisiana must replace lines on private property, even though local governments and the state cannot afford to do so.

Legal Citation: *Act No. 607 (Senate Bill 228) by Sen. Royce Duplessis of the 2026 Regular Session amends Article VII, Section 14.*



SCAN TO DONATE

EVERY ELECTION, PAR PROVIDES AN INDEPENDENT REVIEW OF AMENDMENTS—**FREE OF CHARGE**—SO VOTERS CAN MAKE AN INFORMED DECISION.

SUPPORT OUR MISSION BY MAKING A DONATION OR BECOMING A PAR MEMBER.

AMENDMENT 8

Expropriation of Property by Foreign Adversaries

YOU
DECIDE



A VOTE FOR WOULD:

Prohibit private companies connected to countries deemed a “foreign adversary” from expropriating private property.

A VOTE AGAINST WOULD:

Retain current rules governing expropriation of private property.

CURRENT SITUATION

The Louisiana Constitution allows the seizure of private property, known as expropriation, for things considered a “public and necessary purpose.” The owner of the property must receive just compensation for the taking.

The list of items in the constitution considered a public purpose for expropriation include public buildings, roads, bridges, waterways, public transportation, drainage, levees, flood control projects, parks, convention centers, museums, public utilities, ports, airports and more. If property owners seek to challenge an expropriation, they can dispute it in court.

In corresponding law, companies are allowed to expropriate property for building things such as railroads, toll roads, water and sewage plants, pipelines, power transmission, aviation facilities and other specific projects.

The state prohibits any entity connected to a “foreign adversary” from expropriating property within 50 miles of a military base or from buying or leasing any immovable property in Louisiana.

The U.S. Treasury Department maintains a list of countries and people defined as foreign adversaries for engaging in conduct considered at odds with the national security of the United States. The list includes China, Cuba, Iran, North Korea, Russia and the regime of Venezuelan politician Nicolás Maduro.

PROPOSED CHANGE

The amendment would ban private companies considered a foreign adversary or an agent of a foreign adversary from expropriating property.

A companion law defines a foreign adversary as those identified by the U.S. Treasury Department and defines an agent of a foreign adversary as a person under the power, direction, management or policies of a country or person identified by the federal government as a foreign adversary.

ARGUMENT FOR

While the state has no evidence a company connected to a foreign adversary has expropriated property in Louisiana, this amendment is a guardrail to keep it from happening. Louisiana needs to maintain a firewall against such foreign influence for the protection of the country and the state.

ARGUMENT AGAINST

Louisiana would not control the list of foreign adversaries. A presidential administration could include countries or regimes that state leaders don't feel are adversaries and prohibit expropriation for an important project. The definition of an agent of a foreign adversary is so broad it could sweep in companies with minority foreign ownership or financing.

Legal Citation: *Act No. 277 (House Bill 192) by Rep. Chuck Owen of the 2026 Regular Session amends Article I, Section 4(B)(4).*

AMENDMENT 9

Expansion of Property Tax Freezes

**YOU
DECIDE**



A VOTE FOR WOULD:

Allow homeowners with incomes up to \$150,000 to qualify for a property tax assessment freeze.

A VOTE AGAINST WOULD:

Keep the current \$100,000 income threshold for a property tax assessment freeze.

CURRENT SITUATION

The Louisiana Constitution 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 above that have been granted to people 65 or older; some disabled military veterans; people who are permanently and totally disabled; and their spouses, among others – if their adjusted gross income as reported on federal tax returns doesn't top \$100,000. If a married couple files taxes separately, the combined adjusted gross income of both cannot exceed the limit. The income cap amount will be adjusted annually for inflation starting this year.

The special assessment freezes property tax assessments at a specific level, barring any further tax increases to the homeowner who qualifies. Only primary residences that qualify for the homestead exemption are eligible for the freeze. The freeze is on the assessment of the value of the home, not on the final calculation of the tax bill.

Property taxes are one of the chief income sources that local government agencies use to pay for programs and services. The taxes are charged using the fair market value of a property and calculations tied to the type of property. 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. Exemptions are applied after the determination of the property's assessed value.

Income eligibility for special assessment levels has grown over time. Voters originally approved a threshold of \$50,000 in 2001, but the number was adjusted across several years for inflation. Voters then agreed in 2020 to increase the income eligibility to the current \$100,000 level, with inflationary increases slated to begin in the current tax year.

Nearly 233,000 people received special assessments in 2025, according to data from the Louisiana Tax Commission.

PROPOSED CHANGE

The amendment would increase the amount of money a person or couple could earn and still be eligible for the special assessment freeze, boosting the income limit to \$150,000. That income cap would be adjusted for inflation starting in the 2028 tax year.

The parish tax assessor would determine income eligibility by verifying an applicant's federal adjusted gross income as reported on a Louisiana income tax return for the year before the special assessment freeze application.

The list of people who are eligible for the freeze would otherwise remain the same.

ARGUMENT FOR

Increased eligibility for the property tax freeze helps senior citizens stay in their homes, particularly those on a fixed income struggling with inflation. Elderly people shouldn't worry about losing their homes because of tax payments. The special assessment freeze can help Louisiana attract more retirees, encouraging people to move to the state and those already here to stay.

ARGUMENT AGAINST

Special property tax breaks erode the tax dollars available to local government agencies that provide needed services and shift the tax burden to fewer taxpayers, in this case younger homeowners who may also struggle to pay their tax bills. As the population ages, Louisiana will have more retirees and fewer people paying full property taxes, denying local government a stable tax base.

Legal Citation: *Act No. 220 (House Bill 300) by Rep. Shane Mack of the 2025 Regular Session amends Article VII, Section 18(G)(1)(a)(ii).*



SCAN TO DONATE

Every Louisiana voter deserves the facts.

**Help keep trusted, nonpartisan information
free and accessible to all. Donate today or
become a PAR member.**

AMENDMENT 10

Tax Exemptions for Rehabilitated Property

YOU DECIDE



A VOTE FOR WOULD:

Create an optional program that allows parishes to provide property tax exemptions for rehabilitated property that had once been blighted or derelict.

A VOTE AGAINST WOULD:

Maintain current property tax exemptions, which don't include authorization for parishes to create a new tax break for rehabilitated properties.

CURRENT SITUATION

The Louisiana Constitution sets rules governing property taxes paid by homeowners and businesses, which are one of the chief income sources that local government agencies use to pay for programs and services. It also provides many special property tax breaks depending on status.

Among the types of property exempt from taxation include public lands, certain boats and watercraft, burial places, vehicles, some medical equipment used by rural hospitals and property held by certain nonprofits and associations.

PROPOSED CHANGE

The amendment would allow local governments to offer an optional property tax exemption for blighted or derelict property that has been rehabilitated.

A corresponding law that takes effect if the amendment passes defines what property would be eligible for the tax break and the process that parish governing bodies would use to award the tax exemption if they decide to participate.

Eligible property would involve land or a structure that had been declared a public nuisance or unsafe, a fire hazard, dangerous to human life, a public safety hazard or a health hazard and that has been rehabilitated.

For residential property, up to 75% of its assessed value could be granted an exemption from property taxes for up to 20 years. For vacant, unimproved land, up to 25% of its assessed value could be granted an exemption from property taxes for up to 10 years, but only if the land is adjacent to a lot that has a residence or a commercial structure. The parish government would decide within those parameters how much of a tax break to offer.

Assessors do not determine which properties are derelict or blighted, so the number of properties that might be eligible for the exemption if a parish government chooses to offer the property tax break isn't clear, according to a financial analysis from the Legislative Fiscal Office.

ARGUMENT FOR

Blighted property is a widespread problem in some parishes, damaging the values of neighboring homes and businesses and causing public safety problems. Offering a tax exemption for rehabilitating such property could help clean up eyesores, get properties back into commerce and add to the housing supply. The program is optional so a parish that doesn't think the tax break is affordable doesn't have to offer it.

ARGUMENT AGAINST

Special property tax breaks erode the tax dollars available to local government agencies that provide needed services and shift the tax burden to fewer taxpayers. The law wouldn't require the property receiving a tax exemption to remain habitable. The length and scope of the exemption is too large. It could encourage developers or house flippers to take advantage for financial gain, rather than homeowners.

Legal Citation: *Act No. 272 (House Bill 214) by Rep. Chance Henry of the 2026 Regular Session adds Article VII, Section 21(P).*