

PAR GUIDE TO THE 2024 CONSTITUTIONAL AMENDMENTS

An Independent,
Nonpartisan
Review



PAR
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NOV. 5 AND DEC. 7 ELECTIONS

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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.

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PAR Guide to the 2024 Constitutional Amendments

Voter Checklist for Nov. 5 ballot

YES NO

Amendment 1

"Do you support an amendment to require that federal revenues received by the state generated from Outer Continental Shelf alternative or renewable energy production be deposited into the Coastal Protection and Restoration Fund?"

Voter Checklist for Dec. 7 ballot

YES NO

Amendment 1

"Do you support an amendment to allow the supreme court to sanction a judge upon an investigation by the judiciary commission, and provide that the recommended sanction shall be instituted by the judiciary commission or by a majority of the supreme court, and to provide for the appointment of five members of the judiciary commission?"

Amendment 2

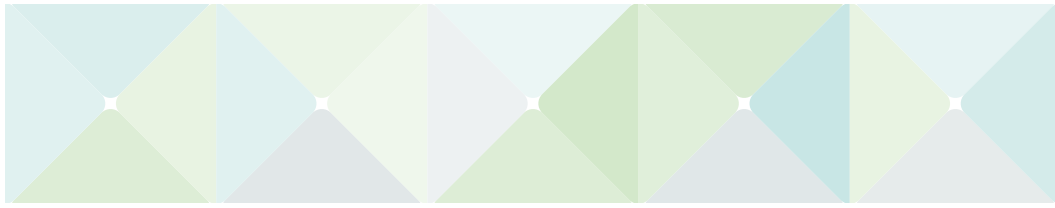
"Do you support an amendment to require that the legislature wait for at least forty-eight hours prior to concurring in a conference committee report or amendments to a bill appropriating money?"

Amendment 3

"Do you support an amendment to allow the legislature to extend a regular session in increments of two days up to a maximum of six days if necessary to pass a bill appropriating money?"

Amendment 4

"Do you support an amendment to eliminate mandatory tax sales for nonpayment of property taxes and require the legislature to provide for such procedures by law; to limit the amount of penalty and interest on delinquent property taxes; and to provide for the postponement of property tax payments under certain circumstances?"



INTRODUCTION

Voters are being asked to consider five amendments to the Louisiana Constitution in this fall's election cycle, with the proposals split across the Nov. 5 and Dec. 7 ballots. The issues involve coastal restoration financing, passage of budget bills, judicial misconduct investigations and tax sales.

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 2024 Constitutional Amendments reviews each proposal for the November and December ballots in the order they will appear before voters. The guide does not make recommendations about how to vote, but offers analysis and provides arguments of supporters and opponents of each proposal for voters to make their own decisions.

Since voters ratified the Louisiana Constitution in 1974, they have been asked to decide 316 amendments, a number growing to 321 this year with the current list of proposals.

The five amendments were passed by lawmakers in the regular legislative session earlier this year. 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 316 amendments, a number growing to 321 this year with the current list of proposals. That averages seven proposed amendments annually since the first round hit the ballot only a few years after the constitution took effect. So far, 216 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. Two of the proposed amendments on the fall ballot would tweak 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 can be found in PAR's publications, [Louisiana Constitutional Reform PART I: Getting the Foundation Right](#) and [PART II: An Enduring Fiscal Framework](#).

Nov. 5 election **AMENDMENT 1**

Dedication of Offshore Alternative Energy Money to Coastal Protection

**YOU
DECIDE**



A VOTE FOR WOULD:

Dedicate federal money Louisiana receives from alternative energy production offshore to the state's Coastal Protection and Restoration Fund, where it can only be used on projects aimed at safeguarding the coastal area.

A VOTE AGAINST WOULD:

Allow federal money Louisiana receives from alternative energy production offshore to flow into the state general fund, where it can be spent on any legislative priority.

CURRENT SITUATION

Louisiana created the Wetlands Conservation and Restoration Fund in 1989 to provide a dedicated source of money to the effort. Voters in 2006 agreed to change the fund's name to the Coastal Protection and Restoration Fund and make it the primary source of financing for state efforts to respond to coastal land loss and pay for hurricane protection needs.

The constitutionally protected trust fund already receives dedicated oil and gas money from state and federal sources; settlement and recovery dollars from the 2010 Deepwater Horizon oil spill; state surplus dollars allocated by lawmakers; and other financing sources.

The money in the trust fund pays for barrier island restoration, diversion projects, flood risk reduction efforts (levees, floodgates and pump stations), marsh creation and other work aimed at safeguarding Louisiana's residents and businesses along the coast.

Besides a shrinking amount of money from the Deepwater Horizon oil spill, the largest source of ongoing financing for Louisiana's coastal restoration and protection projects comes from a 2006 federal law.

The Gulf of Mexico Energy Security Act gave Alabama, Louisiana, Mississippi and Texas (and local governments along their coast) a share of revenue generated by offshore oil and gas production in federal Gulf waters off their shores. The entire amount that Louisiana state government receives from the act, known as GOMESA, goes into the Coastal Protection and Restoration Fund to help pay for projects.

The federal Gulf waters begin three nautical miles offshore from Louisiana and continue to 200 nautical miles offshore on the Outer Continental Shelf.

A bill signed by the governor earlier this year dedicated in law the money Louisiana receives from alternative or renewable energy sources generated on state lands and water bottoms in the coastal area to the Coastal Protection and Restoration Fund.

PROPOSED CHANGE

The amendment would expand the dedication to the Coastal Protection and Restoration Fund to add federal money Louisiana receives from offshore wind, solar and other alternative or renewable energy sources generated in federal Gulf waters off the state's coast. Such money could come from federal lease sales, operating fees and other agreements.

Currently, that money would flow into the state general fund where it can be spent in any manner chosen by the Louisiana Legislature. A small amount would go to the Department of Energy and Natural Resources.

The federal government hasn't yet authorized revenue sharing with states from alternative energy production in the Outer Continental Shelf so it's unclear if Louisiana will receive money from such operations, according to a nonpartisan analysis from the Legislative Fiscal Office.

ARGUMENT FOR

Louisiana doesn't have enough money to pay for its coastal restoration and protection master plan. Most of the settlement and recovery dollars from the oil spill will be spent by the end of 2031. The state needs to identify other dollars to help cover its planned projects, and available state general fund dollars will be limited. Using dollars from energy production off the coast is appropriate because Louisiana's coastal communities support and service the offshore industries that contribute to the nation's energy production.

ARGUMENT AGAINST

Locking up dollars from offshore energy production to the coastal fund will give lawmakers less flexibility to make their own budget decisions and set their own financial priorities for the state. Already, lawmakers have control over only a small portion of the dollars in the state budget; this amendment will worsen that. The dollars Louisiana receives from alternative energy production should be shared across the whole state because north and central Louisiana have just as many needs as the coastal region.

Legal Citation: Act No. 408 (House Bill 300) by Rep. Joseph Orgeron of the 2024 Regular Session amends Article VII, Section 10.2(E)(1).



Dec. 7 election **AMENDMENT 1**

Expansion of Judiciary Commission and Reworked Judicial Investigation Process

**YOU
DECIDE**



A VOTE FOR WOULD:

Increase the number of members of the state Judiciary Commission and give the Louisiana Supreme Court authority to direct the commission to investigate judicial misconduct allegations.

A VOTE AGAINST WOULD:

Maintain the current nine-member Judiciary Commission and keep the Louisiana Supreme Court's authority over judicial ethics and discipline limited to action based on recommendations from the commission.

CURRENT SITUATION

The Judiciary Commission of Louisiana investigates allegations of judicial misconduct and recommends disciplinary actions against judges to the state Supreme Court. The high court can't respond to allegations of unethical behavior, corruption or other improper conduct unless the commission reviews the allegations and recommends discipline.

The nine-member commission has three judges, three other lawyers and three citizens who aren't lawyers. Each member serves a four-year term. The members include:

- One court of appeal judge selected by the Supreme Court.
- Two district judges selected by the Supreme Court.
- Two attorneys who have been able to practice law for at least 10 years, selected by the Conference of Court of Appeal Judges.
- One attorney who has been able to practice law for at least three but not more than 10 years, selected by the Conference of Court of Appeal Judges.
- Three people who are not lawyers, judges or public officials. They are selected by the Louisiana District Judges Association.

If it receives a commission recommendation, the Louisiana Supreme Court can censure, suspend, remove from office or involuntarily retire a judge for a list of improper behavior specifically outlined in the constitution, including:

- Willful misconduct relating to a judge's official duty.
- Willful and persistent failure to perform a judge's duty.
- Persistent and public conduct prejudicial to the administration of justice that brings the judicial office into disrepute.
- Conduct while in office which would constitute a felony or conviction of a felony.

The Supreme Court also can, upon a commission recommendation, temporarily disqualify a judge from exercising judicial functions while investigatory proceedings are pending. Additionally, if it receives a commission recommendation, the Supreme Court can force a judge to retire for a disability that is determined to seriously interfere with the judge's performance if the disability is expected to be permanent.

The state-financed commission's oversight extends to judges of all courts in Louisiana, including magistrates, commissioners, justices of the peace and mayors who perform judicial tasks. Five attorneys and one investigator work for the commission to review complaints.

The commission's proceedings are confidential, unless it decides to file formal charges based on an investigation into a complaint and after the accused judge has had time to respond to the hearing notice.

Hearings about the charges are held publicly. They are similar to civil court proceedings with fact-finding work, evidence and witnesses. After the hearing, the commission can make a recommendation of discipline to the Louisiana Supreme Court.

Every state has a judicial conduct commission, but their structures and appointment processes vary, according to a report from the State Democracy Research Initiative at the University of Wisconsin Law School. Twenty-five states create their disciplinary commissions in their constitutions like Louisiana does, the report says. Another nine states have constitutional provisions directing or allowing the legislature to create a commission.

The Judiciary Commission of Louisiana receives hundreds of complaints each year, including 382 complaints against judges and justices of the peace in 2023, according to the state Supreme Court's annual report.

Last year, the commission authorized investigations into 39 complaints from 2023 and previous years. It filed notices of hearing against three judges and one justice of the peace, and it recommended judicial discipline to the Supreme Court for two judges. In addition, one judge resigned after the commission filed a hearing notice into misconduct allegations, and a justice of the peace resigned after the commission recommended discipline, according to the Supreme Court report.

From January to August 2024, the commission recommended discipline of one judge and recommended another judge be temporarily disqualified during pending proceedings.

PROPOSED CHANGE

The amendment would increase the number of people on the state Judiciary Commission and rework the way the commission operates, giving the Supreme Court more input into the investigatory process.

The commission would grow from nine to 14 members, with the addition of two appointees from the state House speaker, two appointees from the state Senate president and one appointee from the governor. The appointees would not have to be lawyers or judges. The amendment does not specify qualifications required of the five new members.

Beyond the addition of new members, the state Supreme Court would receive new authority to direct the commission to start an investigation into allegations of improper judicial behavior. The high court also could temporarily disqualify a judge from judicial tasks without needing a commission recommendation, though the judge still would receive a salary.

Additionally, the list of improper behavior for which judges can be disciplined would be expanded under the amendment to specifically include malfeasance while in office.

ARGUMENT FOR

The Judiciary Commission moves too slowly to consider allegations of judicial misconduct, taking years in some instances to review complaints. The commission is too protective of judges because it is packed with their own colleagues and the lawyers who appear before judges in court. The potential to add more non-lawyers to the commission could bring a fresh perspective and make the panel more aggressive in holding judges accountable. The Louisiana Supreme Court should have more authority over judicial ethics and discipline because the court's justices oversee the judicial system.

ARGUMENT AGAINST

Increasing the commission size doesn't make anything more transparent or efficient and could slow the overall process. Complaints take a long time to investigate properly, so providing the commission with more staff and resources to do the work is the way to speed up disciplinary action. Adding appointees of legislative leaders and the governor to the commission could insert improper political influence into the judicial ethics and discipline process. Giving the Louisiana Supreme Court more authority to initiate investigations raises due process concerns since the court could decide discipline after an investigation.

Legal Citation: Act No. 405 (Senate Bill 177) by Sen. Jay Morris of the 2024 Regular Session amends Article V, Section 25(C) and adds Article V, Section 25(A)(4).



Dec. 7 election **AMENDMENT 2**

Waiting Period for Final Vote on Budget Bills

YOU DECIDE



A VOTE FOR WOULD:

Require lawmakers to wait at least 48 hours to review proposed amendments to bills appropriating money before they can take a final vote.

A VOTE AGAINST WOULD:

Continue to allow state lawmakers to take a final vote on bills appropriating money and send them to the governor at any time in a legislative session.

CURRENT SITUATION

Louisiana lawmakers write a package of budget bills each year to chart the spending of billions of dollars across state government agencies and programs. The House and Senate traditionally work on those bills throughout the regular legislative session and often pass them in the final days or hours before the session must adjourn.

If lawmakers don't approve a budget before a new fiscal year begins each July 1, state government doesn't have money to operate.

For final passage, both the House and Senate must agree to a final version of the bills. The package of appropriations bills is among the most heavily scrutinized and negotiated legislation that lawmakers craft because of its impact on every corner of the state.

The Louisiana Constitution requires bills appropriating money to originate in the House of Representatives. After they receive House approval, the bills head to the Senate for debate and changes. Once the Senate rewrites the measures to reflect its members' priorities and preferences, the appropriations bills return to the House for review.

If the House supports the Senate changes, House lawmakers can vote to accept the Senate version of the bills, a process known as concurrence. If House lawmakers don't agree to the Senate version of the bills, they reject the measures and send them to a conference committee to hash out a final version. A conference committee contains three senators and three House lawmakers.

Reworked spending bills that emerge from the conference committee process must get support from lawmakers in both the House and Senate to receive a final vote and reach the governor's desk. The vote required for final passage of bills appropriating money is usually a simple majority of each chamber, with some exceptions.

Legislative rules require lawmakers in each chamber to wait at least 48 hours after receiving a conference committee report on the main appropriations bill, which provides for the general state operating budget, before taking a final vote to send the bill to the governor. But lawmakers can waive those rules with a majority vote.

Negotiations on the appropriations bills regularly reach into the dwindling hours of a legislative session, often leading to a flurry of final votes on the last day of the regular session.

In June 2023, lawmakers passed more than \$52 billion worth of budget bills in the last half-hour of their two-month regular session, in a frenzied series of votes. The bills were central to a legislative dispute over whether to spend money above a constitutionally set cap aimed at limiting growth in government spending.

Many lawmakers said they were uncertain what the spending plans contained even as they took a final vote on the bills. Legislative leaders presenting the package of appropriations measures struggled to explain what they contained. Lawmakers had to waive their rules to vote on the bills.

PROPOSED CHANGE

The amendment would mandate a 48-hour waiting period before lawmakers could take a final vote on any appropriations bill and send it to the governor, without the ability to waive that waiting period.

The delay would apply to any vote in the House that would give concurrence to the Senate's version of a bill appropriating money and to any vote in the House and Senate to approve a conference committee report for a bill appropriating money.

Before any such vote could occur, lawmakers also would have to receive a summary document at least 48 hours in advance that explains proposed changes to the bill.

The amendment is considered a companion to Amendment 3, which would allow legislators to extend a regular legislative session for a limited time if needed to pass the package of appropriations bills and meet the 48-hour delay requirements.

ARGUMENT FOR

Requiring more time before lawmakers can take a final vote on bills appropriating money ensures that legislative leaders can't quickly jam bills through the process before rank-and-file lawmakers can review them and assess their impact. The bills finance billions of dollars in state agencies and programs, and more care and attention should be given to their final passage. A required waiting period gives lawmakers and the public more transparency about which projects and programs receive financing.

ARGUMENT AGAINST

Requiring a delay before lawmakers can take a final vote on bills appropriating money creates unnecessary roadblocks to passage of critical legislation that finances state agencies and programs. Lawmakers should be flexible to make their own decisions about how quickly they choose to pass appropriations bills, just as they can with other types of bills awaiting final votes. Adding such restrictions on legislative voting behavior should be left to House and Senate rules rather than placed in the Louisiana Constitution.

Legal Citation: Act No. 406 (House Bill 48) by Rep. Tony Bacala of the 2024 Regular Session adds Article III, Section 16(F).



Dec. 7 election **AMENDMENT 3**

Extension of Regular Session to Pass Budget Bills

**YOU
DECIDE**



A VOTE FOR WOULD:

Allow lawmakers, with a two-thirds vote, to extend a regular legislative session up to six days if they need more time to pass a bill appropriating money.

A VOTE AGAINST WOULD:

Maintain the current legislative session calendar, in which the House and Senate meet during a period of 85 calendar days in even-numbered years and during a period of 60 calendar days in odd-numbered years.

CURRENT SITUATION

The Louisiana Constitution outlines the rules for when lawmakers hold their regular legislative sessions and how many days those sessions contain.

In even-numbered years, lawmakers start their session on the second Monday in March. The House and Senate can meet for up to 60 working days during a period of 85 calendar days and then must adjourn.

In odd-numbered years, lawmakers start their session on the second Monday in April. The House and Senate can meet for up to 45 working days during a period of 60 calendar days and then must adjourn.

The regular sessions also contain limits on when bills must be filed and what types of legislation can be considered in even-numbered years versus odd-numbered years. Budget bills appropriating money can be filed in either year. The Legislature must pass a state operating budget annually to finance the expenses of state government.

If lawmakers do not finish their work on the budget and take a final vote on the package of bills before they must adjourn the regular session, either the governor or lawmakers have to call a special session. At that point, the process for passing a bill starts over, with required committee hearings, floor debates and other procedural steps.

PROPOSED CHANGE

The amendment would give lawmakers the ability to add up to six days to a regular session if they cannot complete their work on a bill appropriating money during the original time allocated for the regular session.

To extend the session would require a two-thirds vote from members of both the House and the Senate. Extensions would be allowed in two-day increments, for up to six days. Lawmakers could not consider any other legislation beyond bills appropriating money during the additional days of the regular session.

The extension proposal is considered a companion to Amendment 2, which would require a 48-hour waiting period between the development of the last version of an appropriations bill and lawmakers' final vote before sending the bill to the governor.

The nonpartisan Legislative Fiscal Office estimates a six-day extension of a regular session could cost about \$155,000 for lawmakers' per diem, along with additional costs for security, staff expenses, travel allowances and other supplies as needed for each extra day of session.

ARGUMENT FOR

Offering lawmakers more time in a regular legislative session to make sure they understand what is contained in an appropriations bill is a wise use of state time and resources. Allowing a short, maximum six-day extension is a better option than requiring lawmakers to restart the budget debate process in a special session. The cost associated with an extension is minor in a multibillion-dollar budget and likely cheaper than a special session.

ARGUMENT AGAINST

Lawmakers should have more than enough time to handle their work during the regular legislative session without needing extensions. The House and Senate should prioritize the financing of state government operations to ensure they can complete the task in the time allotted, as they have done in most years across recent decades. The cost of adding extra days to the session is an unnecessary expense in a state with many needs.

Legal Citation: Act No. 407 (House Bill 49) by Rep. Tony Bacala of the 2024 Regular Session amends Article III, Section 2(A)(3)(a) and (4)(a) and adds Article III Section 2(A)(5).



Dec. 7 election **AMENDMENT 4**

Revised System for Responding to Delinquent Property Taxes

YOU DECIDE



A VOTE FOR WOULD:

Shift Louisiana from a tax sale process to a tax lien auction process when a property owner hasn't paid property taxes and the local government wants to satisfy the tax debt.

A VOTE AGAINST WOULD:

Keep Louisiana's tax sale process in place for local governments seeking to satisfy a tax debt when a property owner hasn't paid property taxes.

CURRENT SITUATION

Louisiana property owners are required to pay taxes on the property to local government, unless exemptions cover the entire value of the property.

If a property owner hasn't paid full taxes on the property by Dec. 31 of the year in which the taxes are due, the Louisiana Constitution requires the local tax collector to provide a notice of delinquency to the taxpayer and then to advertise the property for sale. Under a corresponding law, the tax collector must seize, advertise and attempt to sell the property by May 1 of the year after the taxes were due "or as soon thereafter as possible."

The sale must be at least enough of the property a bidder will buy to cover the amount of the taxes, interest charges and related costs, regardless of the fair market value of the property. The winning bidder gets a percentage interest in the property, rather than the full property, if the percentage interest is enough to cover the debts. The property is auctioned off either in-person or online in a tax sale that Louisiana often calls a "sheriff's sale" because it is largely handled by local law enforcement officials.

Once the property is sold in a tax sale, the delinquent taxpayer can reclaim the property for three years after the recorded date of the sale by paying the sale price and related costs, with a 5% penalty and interest at the rate of 1% per month. That reclamation period shrinks to 18 months if the property is deemed abandoned or blighted as defined in law.

The sale of property through a tax sale can be canceled if the former property owner can prove payment of taxes before the sale or if a delinquent taxpayer files legal paperwork in district court seeking to annul a tax sale within six months after receiving notice of the sale.

A judgment nullifying a tax sale only takes effect if the former property owner pays all back-owed taxes, related costs and 10% annual interest to the buyer – unless the sale was canceled because all owed property taxes were paid before the sale happened.

The Louisiana Legislature can postpone the property tax payment deadline only for crop destruction, extensive fire and other disasters.

Louisiana uses a tax sale system that isn't common to most other states. It has been heavily litigated over concerns about violations of constitutional due process rights of the property owners. Lawmakers have revised the process multiple times to respond to court rulings, particularly for property with multiple owners, such as family members who have inherited property and share it with many other relatives.

Most recently, a 2023 U.S. Supreme Court ruling about the rights of a delinquent taxpayer during the foreclosure process raised questions about possible implications for Louisiana’s tax sale system. The high court unanimously decided a Minnesota county violated a condominium owner’s constitutional rights by keeping the full amount generated when it sold her property and received more money than the unpaid tax bill.

Similar situations can happen in Louisiana when the tax sale produces more money than the back-owed property tax debt and there is no procedure available for the delinquent taxpayer to receive the surplus money.

An April 2024 report from the nonpartisan Louisiana Law Institute, which analyzes complex legal issues for lawmakers, said “a legitimate possibility exists” that the state’s tax sale process violates the Supreme Court decision – though the report stressed that the question hasn’t been tested in litigation.

PROPOSED CHANGE

The amendment would rework Louisiana’s process for handling property on which tax payments are delinquent, moving from a tax sale process to a tax lien auction process. The changes would take effect on Jan. 1, 2026, if adopted by voters.

A tax lien is a government entity’s legal claim to a piece of property for unpaid taxes. If the property owner doesn’t pay the owed debt to satisfy the tax obligation, the government can sell the tax lien at a public auction.

The holder of the tax lien would then be able to sell the property to pay off the lien. The tax lien operates like a mortgage, with a foreclosure process on the property if the delinquent taxpayer doesn’t pay off the debts.

If a tax lien certificate against the property is sold and the delinquent taxpayer wants to cancel the lien, the same penalties and interest limits in the current constitutional provision would largely apply. A penalty of up to 5% could be charged, along with interest on the debt of up to 1% per month, though the interest rate could be reduced.

The amendment would require lawmakers to establish a procedure for handling the surplus proceeds from a property sale if the sale generates more money than the back-owed property taxes and related costs.

The Louisiana Legislature would be able to postpone the property tax payment deadline only if the governor or parish president declares an emergency as allowed under state law.

Many of the details and mechanics for the system for handling property tax debts would be removed from the constitution and placed in state law instead, making it easier for lawmakers to tweak the system in the future without returning to the voters. The separate bill outlining more specifics for administration of the tax lien process also would take effect in January 2026 if voters adopt the constitutional amendment.

That companion legislation establishes a longer process for foreclosing on and selling the property. The law would require a three year-delay from the filing of a tax lien to the allowed sale of the property, giving a delinquent taxpayer more time to pay the debts associated with the property and reclaim it.

The law attached to the constitutional amendment would prohibit an auction to collect the delinquent taxes or enforce the tax lien more than seven years after a tax lien certificate is legally recorded, limiting the time for taking action on the debt.

It also would outline the process for contesting and attempting to nullify a tax lien and property sale, removing the provisions from the constitution.

ARGUMENT FOR

Louisiana's current system for handling delinquent property taxes has led to years of litigation to ensure taxpayer rights aren't being violated, and the 2023 U.S. Supreme Court ruling jeopardizes the entire process. The current tax sale system was enacted when Louisiana was more agricultural and hasn't smoothly transitioned to the subdivisions of today. Shifting to the tax lien auction system will better protect people who own the property and give them more options to address their debts rather than see their property sold. Supporters of the amendment say if property is sold to satisfy a lien, the process involved is more attractive for investors. Removing the details of the procedure from the constitution and placing them in law will make it easier for legislators to respond to future court rulings and litigation.

ARGUMENT AGAINST

Rewriting the entire process for handling property tax debts is unnecessary since years of lawsuits and court rulings have clarified many areas of the law. Protecting owner equity does not require this amendment. Louisiana has not been judged in violation of the 2023 U.S. Supreme Court ruling so it's too soon to shift to a new system in response. Opponents of the amendment say the tax lien auction system and its longer timelines could discourage some property investors from wanting to participate and, therefore, could make it tougher for the government to collect delinquent taxes. The amendment continues to place too much detail in the Louisiana Constitution that is better left to state law. The constitution shouldn't require a specific system for handling property tax debts, and that level of detail could result in new litigation.

Legal Citation: Act No. 409 (Senate Bill 119) by Sen. Greg Miller of the 2024 Regular Session amends Article VII, Section 25.

