2026 Proposed Constitutional Amendments

Election Date: November 3, 2026

Proposed Amendment No. 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?
	2026 Regular Session, ACT 39 (SB 180) Existing constitution provides that, in addition to the homestead exemption which applies to the first $7,500 of the assessed valuation of property, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating by the U.S. Dept. of Veterans Affairs shall be exempt from ad valorem tax as follows: (1) For a veteran with a disability rating of 50% or more but less than 70%, the next $2,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of $10,000, ad valorem property taxes shall apply to the assessment in excess of $10,000. (2) For a veteran with a disability rating of 70% or more but less than 100%, the next $4,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of $12,000, ad valorem property taxes shall apply to the assessment in excess of $12,000. (3) For a veteran with a disability rating of 100% unemployability or totally disabled, the total assessed valuation of the property shall be exempt. Proposed constitutional amendment retains existing constitution. Existing constitution provides that the surviving spouse of a deceased disabled veteran with a service-connected disability rating by the U.S. Dept. of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. Proposed constitutional amendment removes the requirement that the surviving spouse occupy and remain the owner of the property and otherwise retains existing constitution. Proposed constitutional amendment provides that once the surviving spouse of a deceased disabled veteran with a service-connected disability is eligible for and has taken the exemption, if the surviving spouse then acquires a different property which qualifies for the homestead exemption, the surviving spouse shall be entitled to a one-time transfer of the exemption on that subsequent homestead. The exemption shall be limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. Proposed constitutional amendment permits the assessor to require the submission of certain information concerning the amount of the exemption on the prior homestead for purposes of determining the extent of the exemption available for the subsequent homestead. Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2027. Effective January 1, 2027.

Proposed Amendment No. 1 ***continued***	Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026. (Amends Const. Art. VII, §21(K)(1))
Proposed Amendment No. 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?**
	2026 Regular Session, ACT 273 (HB 521) <u>Existing constitution</u> requires an automatic adjustment in ad valorem (property tax) millage rates in response to changes in the tax base resulting from a statewide reassessment every four years or changes in the homestead exemption, with adjustments made to ensure tax revenue collected in the year after reappraisal is equal to the amount of tax revenue collected in the year prior to reappraisal. <u>Existing constitution</u> authorizes an increase in a millage rate up to the maximum authorized rate from the prior year's reassessment by a 2/3 vote of the total membership of the taxing authority without further voter approval. <u>Present constitution</u> provides that, if a taxing authority does not increase its millage rate up to the maximum authorized rate from the prior year's reassessment before the next reassessment, the taxing authority permanently loses the ability to increase its millage rate to the maximum authorized rate from the prior year's reassessment in the future. <u>Proposed constitutional amendment</u> allows a taxing authority to continue to levy a lower millage rate without subsequently losing its ability to adjust to the maximum authorized millage rate from a prior year's reassessment until the authorized millage rate expires. Effective January 1, 2027, and applicable to all tax years beginning on or after January 1, 2027. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. VII, §23(C))
Proposed Amendment No. 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?**
	2026 Regular Session, ACT 271 (HB 51) <u>Existing constitution</u> provides for the right to bail. <u>New constitutional amendment</u> provides that a person convicted of an aggravated offense, as defined by <u>existing law</u> (R.S. 15:541), against a minor is not eligible for any post-conviction bail. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Adds Const. Art. I, §18(C))

Proposed Amendment No. 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?**
	[2026 Regular Session, ACT 414 (HB 225)] <u>Existing constitution</u> provides that a person who has served as governor for more than one and one-half terms in two consecutive terms shall not be elected governor for the succeeding term. <u>Proposed constitutional amendment</u> provides that a person who has served as governor for more than one and one-half terms shall not be elected governor. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. IV, §3(B))
Proposed Amendment No. 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?**
	[2026 Regular Session, ACT 606 (HB 27)] <u>Existing constitution</u> requires the legislature to appropriate to state retirement systems at least 25% of any monies designated as nonrecurring in the Revenue Estimating Conference's official forecast. Further requires these monies to be applied to the receiving system's unfunded accrued liability (UAL). <u>Present constitution</u> requires the receiving system to apply any nonrecurring monies to its oldest UAL first. <u>Proposed constitutional amendment</u> removes this requirement. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. VII, §10(D)(2)(b)(iii))
Proposed Amendment No. 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?**
	[2026 Regular Session, ACT 274 (HB 514)] <u>Existing constitution</u> requires property subject to ad valorem taxes (property taxes) to be listed on the assessment roles at its assessed value which is a percentage of its fair market value. Requires all property subject to property tax to be reappraised and valued at intervals of not more than four years. <u>Existing constitution</u> exempts from certain property taxes, the first $7,500 of the assessed valuation ($75,000 of fair market value) of a homestead. <u>Proposed constitutional amendment</u> authorizes parishes and municipalities to extend an additional property tax exemption to property receiving the homestead exemption that is owned and occupied by a person 65 years of age or older who qualifies for the special assessment level. The amount of the exemption is as follows: (1) For a person 65 years of age but not yet 69 years of age, $6,000 of the assessed valuation of the property ($60,000 of fair market value).

Proposed Amendment No. 6 ***continued***	(2) For a person 69 years of age but not yet 73 years of age, \$12,000 of the assessed valuation of the property (\$120,000 of fair market value). (3) For a person 73 years of age but not yet 77 years of age, \$18,000 of the assessed valuation of the property (\$180,000 of fair market value). (4) For a person 77 years of age but not yet 81 years of age, \$24,000 of the assessed valuation of the property (\$240,000 of fair market value). (5) For a person 81 years of age and older, \$30,000 of the assessed valuation of the property (\$300,000 of fair market value). Proposed constitutional amendment extends eligibility for the exemption to a surviving spouse if the surviving spouse of a property owner claiming the exemption continues to occupy and own or retain a usufruct on the property and is not more than five years younger than the owner. Proposed constitutional amendment authorizes a parish or a municipality to implement the exemption, if it is approved by a majority of the electors of the parish or municipality voting at an election called for the purpose of enacting the exemption. Proposed constitutional amendment requires a taxing authority to absorb any decrease in the amount of property tax collected as a result of the exemption, prohibits creation of additional tax liability for other taxpayers as a result of subsequent reappraisal and valuation or millage adjustment, and provides that the implementation of the exemption is not cause for a reappraisal of property or an adjustment of millages. Proposed constitutional amendment extends eligibility for the exemption to property in trust. Effective January 1, 2028, and applicable to all tax years beginning on or after January 1, 2028. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Adds Const. Art. VII, §21(P))
Proposed Amendment No. 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?**
	2026 Regular Session, ACT 607 (SB 228) Existing constitution (Const. Art. VII, §14(A)) provides that the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Provides exceptions. Proposed constitutional amendment provides an additional exception by authorizing 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 U.S. Environmental Protection Agency, promulgated October 30, 2024, or subsequent promulgation, on property owned by utility customers. Provides for submission of the proposed amendment to the voters at the statewide election to be held on November 3, 2026.

Proposed Amendment No. 7 ***continued***	(Amends Const. Art. VII, §14(B))
Proposed Amendment No. 8	**Do you support an amendment to prohibit expropriation of property by a foreign adversary or an agent of a foreign adversary?**
	2026 Regular Session, ACT 277 (HB 192) <u>Existing constitution</u> requires expropriation by a private entity, authorized by law, to be for a public and necessary purpose and with just compensation paid to the owner. Public and necessary purpose is a judicial determination. <u>Proposed constitutional amendment</u> retains <u>existing constitution</u> and adds a prohibition for expropriation by a private entity that is a foreign adversary or an agent of a foreign adversary. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. I, §4(B)(4))
Proposed Amendment No. 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?**
	2025 Regular Session, ACT 220 (HB 300) <u>Existing constitution</u> provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by persons meeting certain qualifications shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level authorized in <u>existing constitution</u>. <u>Existing constitution</u> makes the special assessment level available to the following groups: (1) People who are 65 years of age or older. (2) People who have a service-connected disability rating of 50% or more as determined by the U.S. Dept. of Veterans Affairs. (3) Members of the U.S. armed forces or La. National Guard who are killed in action or who are missing in action or are a prisoner of war for a period exceeding 90 days. (4) People who are permanently and totally disabled as determined by a final, nonappealable judgment of a court, or as certified by a state or federal administrative agency charged with making official disability determinations. <u>Present constitution</u> limits eligibility for the special assessment level to people in the above-listed classes whose adjusted gross income for the year prior to the application for the special assessment level is $100,000 or less, with that income limit to be adjusted annually for inflation beginning with the 2026 tax year. <u>Proposed constitutional amendment</u> increases the income limit <u>to</u> $150,000, with that limit to be adjusted annually for inflation beginning with the 2028 tax year. Authorizes assessors to establish applicants' income eligibility for the special assessment level by verifying their federal adjusted gross income as reported on the La. income tax return for the year prior to the application.

Proposed Amendment No. 9 ***continued***	Proposed constitutional amendment provides that a decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the special assessment level shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Provides further that implementation of the special assessment level shall not cause a reappraisal of property or an adjustment of millages. Proposed constitutional amendment applies to all tax years beginning on or after January 1, 2027. Effective January 1, 2027. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. VII, §18(G)(1)(a)(ii))
Proposed Amendment No. 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?**
	2026 Regular Session, ACT 272 (HB 214) Existing constitution provides for the classification and assessment of property subject to ad valorem taxation. Provides an exclusive list of types of property that are exempt from ad valorem taxation and authorizes certain optional ad valorem tax exemptions. Proposed constitutional amendment adds an optional ad valorem tax exemption for blighted or derelict property that has been rehabilitated. Requires the legislature to enact laws defining blighted property, derelict property, and other terms as may be necessary for implementing the exemption. Further requires the legislature to establish in law the term of the exemption and the conditions, requirements, and procedures necessary for a political subdivision to administer the exemption. Proposed constitutional amendment applies to all tax years beginning on or after January 1, 2027. Effective January 1, 2027. Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2026. (Amends Const. Art. VII, §21(P))