



LEAGUE OF WOMEN VOTERS OF LOUISIANA: FISCAL POSITIONS FOR LOUISIANA’S BUDGET

LWVLA Supports a Tax System That

LWVLA Opposes

Provides adequate and flexible financing of government services.	Dedicated funds, trusts, using one-time money, long non-capital bond
Is equitable, overall progressive.	Over reliance on sales tax and service taxes, and use of value-added taxes; excluding taxes on capital gains.
Primarily relies on a broad-based income tax.	Over reliance on sales tax and service taxes.
Is stable for a reliable, sustainable budget.	Tax sunsets/exemptions without review of effectiveness & continued need, tax/expenditure limitations, tax expenditures (credits, incentives, exemptions, breaks, holidays), overreliance on federal funding.
Balances fairness to both current and future taxpayers, current government employers and their employees.	Budget measures that destabilize current and future budgets and government functions.
Achieves budget policy goals through direct expenditures.	Tax deductions, exemptions and credits, except in order to decrease the burden on persons with lower incomes (for example, the Earned Income Tax Credit—EITC.)
Is understandable to the taxpayer and encourages compliance.	Bills or constitutional amendments that lack clarity.
Maintains the constitution as fundamental law.	Use of the constitution as statutory regulation, which creates constraints on the budget; use to protect special interests’ programs.
Requires a majority rule as basic to a democracy.	Bills and amendments that require a supermajority vote to pass.
Distributes state revenues to local government.	Reducing state funding for public schools & essential services.
Exempts food and medicine for persons with low incomes.	Elimination of all tax exemptions on food and medicine.
Uses a transparent, competitive and clearly defined state contract selection process.	Non-competitive state contract selection, without transparency, above designated amounts.
Privatizes some government-provided services that can be delivered more efficiently by private entities.	Privatization of government services to preserve the common good, to protect national or local security or to meet the needs of society’s most vulnerable members (electoral process, justice system, military, public safety and health, education, transportation, environmental protection and programs that protect and provide basic human needs).
Protects local governments’ ability to raise their taxes.	State-imposed tax limits on local taxing authorities for state priorities.
Requires local government’s initial & continued approval of any state-imposed local property tax exemptions and exclusions, including the homestead exemption and its exclusions. (Provides some form of circuit breaker for local property taxes, granted primarily based on income.)	Initial imposition by the state of local property tax exemptions and exclusions, including the automatic renewal of local property taxes for industry or commerce, without a formal process for initial acceptance and each renewal by local government.
Adequately funds public schools.	Public funds for non-public schools, such as school vouchers.
Funds any state mandates imposed on local services.	The imposition of unfunded state mandates on local services.