

Proposed Amendment No. 2

[Act 427 of the 2017 Regular Session of the Louisiana Legislature](#) proposing to amend Article VII, Section 21(M)(1) of the Louisiana Constitution.

“Do you support an amendment to authorize an exemption from ad valorem property tax for the total assessed value of the homestead of an unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, paramedic, volunteer firefighter, or a law enforcement or fire protection officer?”

Description

Public Affairs Research Council of Louisiana, or PAR, paraphrases this amendment as follows:

“Establish a property tax exemption for the surviving spouses of first responders who died while on duty.”

A **vote for** the proposed amendment would give surviving spouses of volunteer firefighters, emergency medical responders, technicians and paramedics who died while on duty a **full** property tax exemption on their home.

A **vote against** the proposed amendment would keep existing property tax exemptions (generally up to \$75,000 of the home value) in place.

Commentary

The proposed amendment to the Louisiana Constitution expands on an amendment just passed by the Legislature and approved by voters last year. The fact that it is already being amended suggests that insufficient attention was given to the last year’s amendment in the first place. Moreover, the language of the proposed amendment on the ballot in October suggests that it was similarly ill-considered.

The proposed amendment is an expansion of a gesture of support to families of selected public servants or employees who die or are killed in the line of duty. Last year’s amendment added police officers and firefighters to national military officers and personnel and state national guard officers and personnel covered by an amendment in effect for a long time.

This year’s proposed amendment extends this gesture of support and FULL EXEMPTION FROM PROPERTY TAX WITH OR ELIGIBLE FOR A HOMESTEAD EXEMPTION to various medical personnel who *may nor not be pubic employees and who may or may not have died in direct, active response to an emergency*; as well as to volunteer firefighters *who may or may not have died or been killed while on active duty in response to an emergency*; as well as to police officers and firefighters who are eligible for state supplemental pay but who *may or may or not have died or been killed while engaged in active and direct response to an emergency* and who *may not yet have completed year of employment in that position eligible for state supplemental pay*.

Argument for the proposed amendment

State and local emergency medical responders who die or are killed while engaged in active and direct response to life-threatening situations, as well as volunteer firefighters and local police officer and firefighters eligible for state supplemental pay and who die or are killed while on active duty in response to emergencies, deserve the same support as that extended to those persons recognized in earlier versions of this section of the state Constitution, that is, members of the armed forces of the United States and members of the Louisiana National Guard.

The State should require the extension of this support even though the State no longer collects property taxes so bears no financial burden resulting from this support and provides no revenues for this state-required tax expenditure by local governments.

Arguments against the proposed amendment

The medical personnel added to coverage of this section of the Constitution by the Proposed Amendment may or may not be public employees.

Not all of the public employees covered by the proposed amendment are required to have been on active duty *in response to life-threatening situations* at the time they died or were killed.

An exemption from a tax should be regarded as an expenditure of public funds, or a "tax expenditure." The State should not impose such "expenditures" of taxes that are not in effect at the state level.

If the language of the proposed amendment were clarified to state exactly who should be granted the subject exemption from all property taxes on the subject homesteads, then that language in the Constitution would no longer be "general" law, which is what a Constitution should be.

Approval of the proposed amendment would simply compound two existing problems of Louisiana legislative practice: too many constitutional amendments and too many "tax expenditures" that muddy the waters of policy-based budgeting.