



Constitutional Amendment #1

Constitutional Amendment #1 prohibits the assessment of property taxes on any project while it is under construction.

History

Constitutional Amendment #1 prohibits the assessment of property taxes on any project while it is under construction. Only when construction of a house, building or facility is complete and ready for its intended use should the local assessor place the property on the tax rolls.

This has been the established practice in Louisiana for decades, yet the exemption is not clearly spelled out in the Constitution. In 2016, one parish threatened to tax a major project while it was still under construction.

That potential action poses a significant threat to all Louisiana property owners. If the threatened tax was implemented, construction work would become taxable for every home, barn, and office building under construction in Louisiana.

CA #1 is good for Louisiana businesses and jobs

Constitutional Amendment #1 provides certainty to every business seeking to invest money and create jobs in Louisiana by ensuring it is not targeted with a new, arbitrary and unexpected property tax bill.

What CA #1 doesn't do:

Constitutional Amendment #1 does not take any revenue away from local governments. Construction projects have not been taxed in the past and this amendment will prevent them from being taxed in the future.