

# Constitution

Louisiana should simplify the state constitution to increase fiscal flexibility, allow improvements to tax and spending policies and modernize state and local relations.

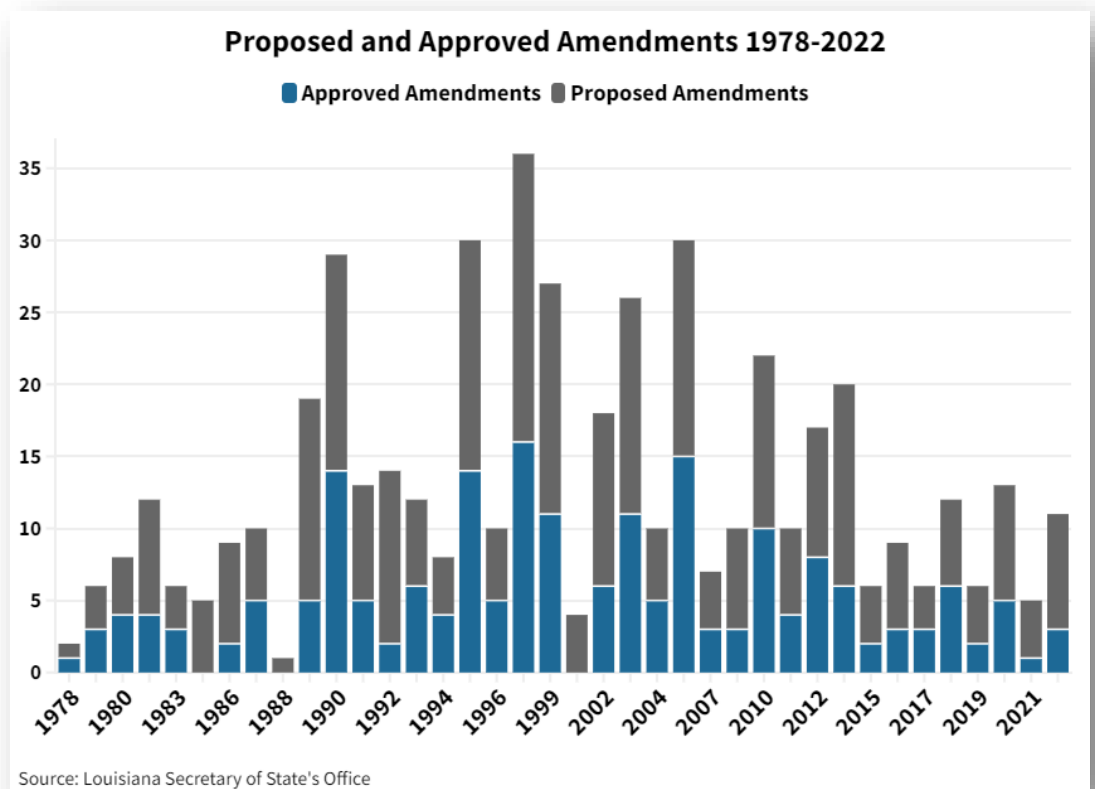
Design a  
Modern,  
Workable State  
Constitution

The Louisiana Constitution is an unwieldy and restrictive document that governs financial matters through narrow restrictions rather than broad grants of authority. This approach hinders the effective operation of government and the ability of elected officials to meet the current needs of citizens, particularly to address fiscal concerns or reset priorities.

At more than 83,000 words, the Louisiana Constitution is nearly 11 times longer than the U.S. Constitution, which is about 7,600 words. It's the fourth longest state constitution in the country, according to a study from the University of Texas at Austin.

Since voters ratified the Louisiana Constitution in 1974, lawmakers have asked them to decide 308 amendments, a number that grows nearly every year. Of those,

209 changes have won approval. Lawmakers most frequently seek to amend Article VII, which covers revenue and finance matters, including the state budget process and taxation. To reach the ballot, each amendment requires a two-thirds vote of the House and Senate.



By comparison, the U.S. Constitution has been amended 27 times, only 17 of those since 1791.

The frequency of amendments to the Louisiana Constitution demonstrates the problems with the document's effectiveness. As the number of constitutional funds and detailed restrictions increases, so does the inability of the state and lawmakers to address current and pressing fiscal concerns, such as reforming the tax system.

Broadly speaking, the Louisiana Constitution authorizes state and local governments to impose and collect certain categories of taxes, including income, sales and property taxes. Yet, the document also imposes limitations on government's ability to adjust revenue, primarily through mechanisms like numerical caps on the level of taxation and mandatory exemptions, credits and deductions that are available to many categories of individual and corporate taxpayers.

Whether consensus exists on the value of each of the many tax breaks, there is a benefit to removing the vast majority from the constitution and providing the Legislature with more ability to adjust or restructure the tax system to fix problems and respond to changing circumstances.

For local government agencies, the state constitution contains many restrictions that limit the ability to manage their own financial affairs, leaving local entities to rely on state government subsidies to offset lost potential revenue. The Louisiana Constitution limits opportunities to reform the state-local relationship in ways that would build more sustainable communities, create a better environment for economic development and allow a broad tax restructuring.

Less detail in the Louisiana Constitution would help achieve greater flexibility. Lawmakers could revamp the document in multiple ways. It doesn't require the calling of a constitutional convention, though that is an option.

The House and Senate could tackle the problem through a package of amendments to make a combination of changes at one time, with each piece placed individually before voters statewide to decide. Alternatively, an entire article could be rewritten through the amendment process and put before voters as a single ballot proposal.

The more sweeping option is a convention, with the Legislature determining the specifics and delegate selection. The governor has influence with veto power over legislation creating a convention, unlike with constitutional amendments that don't go to his desk. If a convention succeeds in devising a new constitution, the document would be placed before voters on a statewide ballot.

The Louisiana Constitution does not provide for a "limited" convention, though advocates of a convention have outlined ways it might focus on fiscal matters. That likely would face legal scrutiny, however.



# **The RESET**

To make the Louisiana Constitution more understandable and accessible to citizens, the state should:

- **Limit the Louisiana Constitution to general principles, providing a basic framework for the scope and operation of government and leaving policy details to statutory law.**
- **Allow elected or appointed officials leading individual agencies and institutions to make decisions about how to manage them, rather than cluttering the constitution with operational mandates.**
- **Streamline the document so it doesn't require constant revision to meet state needs.**
- **Give lawmakers the flexibility to improve tax and budget rules rather than dictating requirements in the constitution, so Louisiana can compete with other states, focus its limited resources on key priorities, grow the economy and improve the lives of citizens.**
- **Remove restrictions that limit local governments from raising their own revenues.**

