Legals

Legal notice deadline is Friday at 3 p.m. for the following issue. To place a legal notice, call 985-758-2795 or by email legals@heraldguide.com

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ST. CHARLES PARISH PUBLIC NOTICES

Matthew Jewell
Parish President
985-783-5000
president@stcharlesgov.net

La Sandra D. Wilson
Councilwoman, District I
985-240-0213
lgordon@stcharlesgov.net

Heather Skiba
Councilwoman, District II
985-240-0083
hskiba@stcharlesgov.net

Walter Pilié
Councilman, District III
504-418-6814
wpilie@stcharlesgov.net

Willie Comardelle
Councilman, District IV
504-438-6159
wcomardelle@stcharlesgov.net

Michelle O'Daniels
Councilwoman, District V
504-438-6155
modaniels@stcharlesgov.net

Bob Fisher
Councilman, District VI
985-240-0172
bfisher@stcharlesgov.net

Michele deBruler
Councilwoman, District VII
504-919-9577
mdebruler@stcharlesgov.net

Michael A. Mobley
Councilman-At-Large, Division A
985-603-4111
mmobley@stcharlesgov.net

Holly Fonseca
Councilwoman-At-Large, Division B
985-240-0031
hfonseca@stcharlesgov.net

Public Notice

ST. CHARLES PARISH
HOUSING AUTHORITY

Public Notice

The St. Charles Parish Housing Authority is requesting proposals (RFP# 001-2025) from qualified contractors to provide all labor, equipment, materials and performance of operation in connection with renovation of a fire damaged unit, for the St. Charles Parish Housing Authority Boutte Estates location. The closing date is March 7, 2025, at 4:00 p.m. CST. All proposals shall be submitted electronically to:

Email address: jjackson@scphousingauthority.com

AND

To the St. Charles Parish Housing Agency Marketplace online portal at this web address (must register as a vendor):

https://ha.internationaleprocurement.com/requests.html?company_id=77991

All questions regarding this RFP Should be directed to the Executive Director, Jedidiah Jackson in the email above, or in the Housing Agency Marketplace online portal within the respective solicitation.

Publish: February 13, 20 & 27, 2025

Public Notice

SECTION 00010

ADVERTISEMENT FOR BIDS

The Parish of St. Charles, hereby advertises bids for construction of RIVER OAKS LIST STATION REPLACEMENT as follows:

Owner: **St. Charles Parish**

Project Title: RIVER OAKS LIFT STATION REPLACEMENT

Project No.: S230501

Principal Work Location: West Bank of the Parish near 430 River Oaks Dr.

Description of Basic Work: 1. Construction of a new duplex submersible sewerage pumping station, complete with pumps, piping, valves, and electrical appurtenances. 2. Construction of interconnecting gravity sewerage and forced sewerage main piping. 3. Roadway restoration. 4. Demolition of the existing pumping equipment and backfilling of the existing steel dry pit structure. 5. Appurtenant civil, structural, mechanical, and electrical construction.

Bids: Separate sealed Bids will be received by the ST. CHARLES PARISH COUNCIL RECORDS OFFICE, Parish of St. Charles, 15045 River Road, Courthouse 3rd Floor, Hahnville, Louisiana, 70057, either by registered or certified mail with return receipt requested, or hand delivered, or electronically submitted at www.centralbidding.com, **no later than 11 a.m. local time on March 20, 2025**. Promptly thereafter, the bids will be publicly opened and read aloud in the Council Chambers of the St. Charles Parish Court House. The Owner reserves the right to reject any and all Bids in accordance with the Public Bid Law, and to disregard all nonconforming, nonresponsive, unbalanced or conditional Bids.

Bidding Documents: The Bidding Documents (Contract Documents, Specifications and Drawings) are available in Adobe portable document format (.pdf) only to Contractors who are properly licensed in Louisiana or to bona fide suppliers of materials and equipment for purchase and/or review at the office of the Engineer for the contract, Fairway Consulting + Engineering, LLC, 827 W. 22nd Ave., Covington, Louisiana 70433.

Pre-Bid Conference: A Pre-Bid Conference to discuss the scope of the project and the requirements of the Bidding and Contract Documents will be held on February 25, 2025 at 10 a.m. the St. Charles Parish Department of Public Works and Wastewater, **100 River Oaks Dr., Destrehan, Louisiana**. Attendance of the Pre-Bid Conference is **Non-Mandatory**.

Each bidder must deposit with his/her bid, security in the amount equal to five percent (5%) of the total bid in the form of a certified check, cashier's check or bid bond. If the bid is submitted electronically and a certified or cashier's check is used for bid bond, then the actual check shall be delivered to the ST. CHARLES PARISH COUNCIL RECORDS OFFICE, Parish of St. Charles, 15045 River Road, Courthouse 3rd Floor, Hahnville, Louisiana, 70057. Electronic bids shall contain all the same documents that are required in a physically delivered bid.

The outside of the bid envelope must contain the submitting firm's name, Louisiana Contractors License Number, the St. Charles Parish Project Number, and the St. Charles Parish Project Title.

St. Charles Parish is an Equal Opportunity Employer. We encourage all small and minority-owned firms and women's business enterprises to participate in this solicitation.

Any person with disabilities requiring special accommodations must contact the St. Charles Parish Council Office at 985-783-5000 no later than seven (7) days prior to bid opening.

St. Charles Parish Council
Hon. Matthew Jewell, Parish President

Advertisement Source and Dates:

St. Charles Herald Guide
St. Charles Parish Website
Central Auction House
The Daily Journal of Commerce
The Times-Picayune/The New Orleans Advocate
McGraw-Hill Dodge of Hot Springs
Construct Connect

Thursday, February 06, 2025
Thursday, February 13, 2025
Thursday, February 20, 2025

Public Notice

ST. CHARLES PARISH LOUISIANA

MATTHEW JEWELL
PARISH PRESIDENT

BRENDA J. CAMPOS
PROCUREMENT OFFICER

ST. CHARLES PARISH
PROCUREMENT

SEALED BIDS WILL BE RECEIVED BY ST. CHARLES PARISH UP TO:
11:00a.m – Thursday, March 6th, 2025

AT THE ST. CHARLES PARISH PROCUREMENT OFFICE, ROOM 3400, P. O. BOX 302, 15045 RIVER ROAD, PARISH COURTHOUSE, 3rd FLOOR PARISH PRESIDENT'S OFFICE, HAHNVILLE, LOUISIANA, 70057, EITHER BY MAIL, HAND DELIVERED OR ON-LINE AT: https://www.centralbidding.com PROMPLY THEREAFTER. THE BID(S) WILL BE PUBLICLY OPENED AND READ ALOUD ON THE 3rd FLOOR IN THE LARGE CONFERENCE ROOM OF THE ST. CHARLES PARISH COURTHOUSE. FOR: BID #(s):

Bid# 1002 – 2 Year Contract for Bituminous Coated Steel Pipe

Bid# 1003 – 2 Year Contract for Maintenance and/or Repairs of Sidewalks, Driveways & Aprons

Bid# 1004 – 2 Year Contract for Maintenance and/or Repairs of Street Panels & Roll Curbs

Bid# 1005 – 2 Year Contract for Pump Sand

DETAILED SPECIFICATIONS MAY BE PICKED UP, MAILED, OR EMAILED BY CONTACTING SAMANTHA PEARCE AT THE PARISH COURTHOUSE (PHONE 985-783-5000) OR AN EMAIL REQUESTED TO spearce@stcharlesgov.net. BID RELATED DOCUMENTS MAY BE VIEWED ON-LINE AT https://www.centralbidding.com.

ST. CHARLES PARISH RESERVES THE RIGHT TO REJECT ANY AND ALL BIDS, IN WHOLE OR IN PART, PURSUANT TO THE LAW.

ST. CHARLES PARISH PROCUREMENT OFFICE
P. O. BOX 302
HAHNVILLE, LA 70057

BID ADVERTISED:
ST. CHARLES HERALD GUIDE
February 13th & 20th, 2025

Public Notice

SECTION 00010

ADVERTISEMENT FOR BIDS

The Parish of St. Charles, hereby advertises bids for construction of Montz Pump Station No. 1 (P210301) as follows:

Owner: **St. Charles Parish**

Project Title: Montz Pump Station No. 1

Project No.: P210301

Principal Work Location: Montz, LA

Description of Basic Work: Construct a new drainage pump station with discharge over the Bonnet Carré Spillway upper guide levee.

Bids: Separate sealed Bids will be received by the ST. CHARLES PARISH COUNCIL RECORDS OFFICE, Parish of St. Charles, 15045 River Road, Courthouse 3rd Floor, Hahnville, Louisiana, 70057, either by registered or certified mail with return receipt requested, or hand delivered, or electronically submitted at www.centralbidding.com, **no later than 10:00 a.m. local time on March 18, 2025**. Promptly thereafter, the bids will be publicly opened and read aloud in the Parish Council Chambers of the St. Charles Parish Court House. The Owner reserves the right to reject any and all Bids in accordance with the Public Bid Law, and to disregard all nonconforming, nonresponsive, unbalanced or conditional Bids.

Bidding Documents: The Bidding Documents (Contract Documents, Specifications and Drawings) are available to Contractors who are properly licensed in Louisiana or to bona fide suppliers of materials and equipment for purchase and/or review at the office of the Engineer for the contract, GIS Engineering, LLC. 935 Gravier Street, New Orleans, LA 70112.

A payment of $ 200.00 in cash or check payable to the Engineer will be required for each complete set of the Bidding Documents. This payment is refundable as provided in the La.R.S.38:2212(D).

Pre-Bid Conference: A Pre-Bid Conference to discuss the scope of the project and the requirements of the Bidding and Contract Documents will be held on February 19, 2025 at 10:00 a.m. the St. Charles Parish Department of Public Works and Wastewater, **100 River Oaks Dr., Destrehan, Louisiana**. Attendance of the Pre-Bid Conference is **Mandatory**.

Each bidder must deposit with his/her bid, security in the amount equal to five percent (5%) of the total bid in the form of a certified check, cashier's check or bid bond. If the bid is submitted electronically and a certified or cashier's check is used for bid bond, then the actual check shall be delivered to the ST. CHARLES PARISH COUNCIL RECORDS OFFICE, Parish of St. Charles, 15045 River Road, Courthouse 3rd Floor, Hahnville, Louisiana, 70057. Electronic bids shall contain all the same documents that are required in a physically delivered bid.

The outside of the bid envelope must contain the submitting firm's name, Louisiana Contractors License Number, the St. Charles Parish Project Number, and the St. Charles Parish Project Title.

St. Charles Parish is an Equal Opportunity Employer. We encourage all small and minority-owned firms and women's business enterprises to participate in this solicitation.

Any person with disabilities requiring special accommodations must contact the St. Charles Parish Council Office at 985-783-5000 no later than seven (7) days prior to bid opening.

St. Charles Parish Council
Matthew Jewell, Parish President

Advertisement Source and Dates:

St. Charles Herald Guide
St. Charles Parish Website
Central Auction House
The Daily Journal of Commerce
The Times-Picayune/The New Orleans Advocate
McGraw-Hill Dodge of Hot Springs
Construct Connect

Thursday, February 06, 2025
Thursday, February 13, 2025
Thursday, February 20, 2025

Public Notice

Anyone knowing the whereabouts of **the heirs and/or legatees of the Estate of Anthony Fiffie**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

Publish: February 13 and 20, 2025

Public Notice

Anyone knowing the whereabouts of **Craig Larousse**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

Publish: February 13 and 20, 2025

Public Notice

Anyone knowing the whereabouts of **Shiara R. Deloach**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

Publish: February 13 and 20, 2025

Public Notice

Anyone knowing the whereabouts of **the heirs and/or legatees of the Estate of Wendy Champagne Fiffie**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

Publish: February 13 and 20, 2025

Public Notice

Anyone knowing the whereabouts of **Shinatta Woulard**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

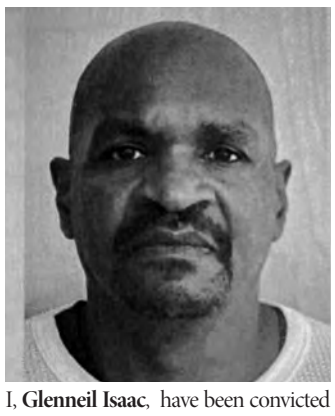
Publish: February 13 and 20, 2025

Public Notice

Anyone knowing the whereabouts of the **heirs and/or legatees of the Unopened Estate of Linda Kay Harper**, please contact Attorney Caitlyn Mayer at 504-468-1100 or caitlyn@bohannanlaw.com

Publish: February 13 and 20, 2025

Public Notice



I, **Glenneil Isaac**, have been convicted of **Aggravated Rape (Attempted)** Date of Conviction: 11/09/88. My address is: 2209 Paul Maillard Rd, Apt 2, Boutte, LA 70039.

RACE: Black
SEX: Male
DOB: 02/17/1965
HGT: 5'7"
WGT: 170
HAIR COLOR: Bald
EYE COLOR: Brown

PUBLISH: February 13 and 20, 2024

Public Notice

St. Charles Parish Housing Authority
Public Notice

Notice of Availability of the Proposed Revision of the Public Housing Agency FY 2024 Annual Plan

The 1998 Quality Housing and Work Responsibility Act requires St. Charles Parish Housing Authority (SCPHA) to complete and submit Public Housing Agency Annual Plans and 5-Year Capital Fund Action Plans to the U.S. Department of Housing and Urban Development (HUD), and that the public be given the opportunity to provide comments. If there are any material changes to the operations of the agency, SCPHA is required to revise its annual plan.

Beginning on February 1, 2025, the St. Charles Parish Housing Authority's proposed revision of its **Public Housing Agency FY 2024 Annual Plan** will be available for review by the general public and can be found at:

St. Charles Parish Housing Authority
200 Boutte Estates Drive
Boutte, LA 70039

The Plans may be viewed between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday. To request an alternate format of the Plans, or for general information, you may call Jedidiah Jackson, at (985) 785-2601. An electronic copy of the Plans will also be available for review on the agency's website at www.scphousingauthority.com.

Notice of 45-Day Public Comment Period
February 1, 2025 – March 18, 2025

A 45-day public comment period regarding the Housing Authority's proposed revision of the **Public Housing Agency FY 2024 Annual Plan** will begin on February 1, 2025, and conclude at the close of business on March 18, 2025. Public comments will be accepted anytime during the 45-day public comment period. Concerned residents should submit their comments to the St. Charles Parish Housing Authority, 200 Boutte Estates Dr., Boutte, LA 70039. Faxed comments may be sent to the St. Charles Parish Housing Authority at (985) 785-6238; or, e-mailed responses may be sent to jjackson@scphousingauthority.com. **Written comments regarding the Plans will be accepted on or before March 18, 2025, and oral comments will be accepted in person at the Public Hearing mentioned below.**

Notice of Public Hearing – Proposed Revision of the Public Housing Agency FY 2024 Annual Plan
March 25, 2025, 5:00 PM
St. Charles Parish Court House
15045 River Road, Hahnville, LA 70057

A Public Hearing will be held to review and solicit comments from the general public regarding the St. Charles Parish Housing Authority's proposed revision of its **Public Housing Agency FY 2024 Annual Plan**. The hearing will occur on March 25, 2025, at 5:00 pm in person at the St. Charles Parish Court House.

St. Charles Parish Housing Authority endeavors to make all public meetings accessible to persons with disabilities. If you are a person with a disability and require a reasonable accommodation to participate in programs and services offered by the St. Charles Parish Housing Authority, please contact Jedidiah Jackson at (985) 785-2601.

Jedidiah Jackson
Executive Director
St. Charles Parish Housing Authority
200 Boutte Estates Drive
Boutte, LA 70039

EQUAL HOUSING OPPORTUNITY

Publish: February 13, 20 & 27, 2025

Public Notice

ST. CHARLES PARISH
ZONING BOARD OF ADJUSTMENT

THE ST. CHARLES PARISH ZONING BOARD OF ADJUSTMENT WILL MEET ON FEBRUARY 20, 2025 AT 6:00 P.M. IN THE COUNCIL CHAMBER OF THE PARISH COURTHOUSE LOCATED AT 15045 RIVER ROAD, HAHNVILLE TO HEAR:

NEW CASES:
2025-1-ZBA requested by **Robert and Cynthia Adams** to allow a parking space (driveway) on a corner lot within 30 ft. of an intersection, **232 Villere Drive, Destrehan.** Zoning District R-1A. Council District 3.
2025-2-ZBA requested by **Lenix Harris** to reduce required setbacks for placement of a mobile home, **251 South Kinler Street, Boutte**. Zoning District R-1A(M). Council District 1.

ALTERNATE DATE: 2/27
PUBLISH 2/6, 2/13, 2/20

Public Notice

St. Charles Parish School Board Retreat (Wednesday, February 5, 2025)
Generated by Shelly Babineaux on Thursday, February 6, 2025

Meeting called to order at 8:00 AM

1. Opening Items

1.01 Call to Order

Board President K. Gregson called the meeting.

Motion by A. Aucoin; second by K. Boudreaux and unanimously carried to go into Executive Session per L.R.S. 42:16-17.

A legal update was presented to the Board.

Motion by K. Boudreaux; second by A. Aucoin to return to regular session.

1.02 Roll Call

Members present
Ellis A Alexander, Arthur A Aucoin, John L Smith, Alex L Suffrin, Becky Weber, Karen Boudreaux, Ray Gregson, Scott Cody
Superintendent Dr. Ken Dertling, Executive Secretary Shelly Babineaux and members of Executive Staff were also present.

2. Business Items

2.01 Retreat Agenda

Goal A: Student Achievement

Luling Elementary School Leader Update - Assistant Superintendent of Curriculum, Instruction & Assessment Erin Gramer, Principal Carol Bowie-Cotton and Assistant Principal Jennifer Carter presented to the Board. A discussion was held on progress, patterns and trends, successes and challenges, Diebels results and progress, coaches, instructional times, family engagement programs and expectations. SpEd numbers will be reported back to the Board as well as other school system models.

Bayer/TREE (Teaching Responsible Earth Education) and Ms. Lauralee LeBlanc presented to the Board concerning their program which teaches students about environmental issues. This program is housed in St. Charles Parish. Discussions were held on costs, grants, program funding, timelines, curriculum impacts and special needs students etc. Future meetings will be held on the possibility of integrating this program into curriculum.

Goal D: Resource Allocation

Consent Agenda Discussion - Director of Risk Management Darrinisha Gales and Chief Financial Officer Ronald White presented to the Board. Discussions were held on standing consent agenda items for routine or non discussion items. These consent items will be discussed in detail at Committee meeting discussions.

3.6.2 Policy - Employee Salary - Chief Financial Officer Ronald White presented to the Board. Discussions were held on salary structures and recommendations for any future increases to be on a percentage basis district wide. Policy change will be presented to the Board at the February 2025 Board meeting which will keep the recent salary schedule impacts in place.

USI Medical Insurance Plan Review - Director of Risk Management & Insurance Darrinisha Gales and several representatives from USI Insurance Services presented to the Board. Discussions were held on benefits review, financial report and claims, marketing efforts, pharmacy, wellness plan and compliance. Information on medical renewal will be prepared for employees and retirees. Dental, Vision and Ancillary Benefit plans and rates were also discussed. Data on employee health absences and clinical data usage will be reported back to the Board.

Ed Rising Students from Ms. Caillouet's class at Satellite Center introduced themselves to the Board.

Goal B: Student Wellbeing and Belonging

Child Welfare and Attendance Staffing Proposal - Executive Director of Student Services & Child Welfare Ms. Jerry Smith and Director of Student Services Erin Crisham presented to the Board. At the request of the Board, a proposal was presented on the processes for temporary residencies, applications & renewals. Discussions were held on costs, enhancements, staff & services.

Modification of Sanctions Options - Executive Director of Student Services & Child Welfare Ms. Jerry Smith and Executive Director of Secondary Schools Dr. David Schexnaydre presented to the Board. Discussions were held on modifications, contracts, timelines and implementation. Administration will bring documention to the Board before implementing including SEL impacts.

Goal E: Facility Management

South Central Planning Attendance Zone and Development Planning - Assistant Superintendent of Operations John Rome, Jr. and Josh Manning with South Central Planning presented to the Board. Discussions were held on zone adjustments, processes, policies, best practices and enrollment factors. A recommendation will be made from Administration on out of attendance zones and district zones.

Killona Project Update - Superintendent Dr. Ken Dertling and Assistant Superintendent of Operations John Rome, Jr. presented to the Board. Discussions were held on needs assessment priorities, tutoring programs, parental engagement, community resources, mental health supports and costs of moving forward with the project. Administration will contact industry on potential donations and investigate grant opportunities.

Motion A. Aucoin and A. Suffrin to go into Executive Session per L.R.S. 42:16-17

3. Closing

Action: 3.01 Motion to Adjourn
Motion to adjourn.

Motion by Karen Boudreaux; second by Alex L Suffrin.
Final Resolution: Motion Carries
Yes: Ellis A Alexander, Arthur A Aucoin, John L Smith, Alex L Suffrin, Becky Weber, Karen Boudreaux, Ray Gregson, Scott Cody

Publish: February 13, 2025

Public Notice

NOTICE

Notice is hereby given that, in accordance with L.R.S. 3:1609 and LAC 7:XV.314 (A), the Louisiana Department of Agriculture & Forestry, Louisiana Boll Weevil Eradication Commission, has established a boll weevil eradication zone, the Louisiana Eradication Zone, consisting of all the territory within the state of Louisiana.

Notice is further given that all producers of commercial cotton in Louisiana are required to participate in the boll weevil eradication program, including cost sharing, in accordance with the Boll Weevil Eradication Law and regulations. This includes, but is not limited to, reporting of cotton acreage and destruction of cotton plants and stalks by December 31 of each crop year. A copy of the law and rules and regulations may be obtained from the Boll Weevil Eradication Commission, 5825 Florida Blvd. Ste. 3002, Baton Rouge, La. 70806, telephone number (225) 922-1338.

Notice is also given that the planting of noncommercial cotton is PROHIBITED in Louisiana unless a written waiver is obtained from the Commissioner of Agriculture & Forestry in accordance with LAC 7:XV.319(C). To request a waiver, submit a written application to the Department of Agriculture and Forestry, at the address provided in this notice, stating the conditions under which such written waiver is requested.

Publish: February 13, 20 & 27, 2025

Public Notice

The names of the following persons were drawn to serve as Petit Jurors for Jury Number 11B, for the session of said Court beginning Tuesday, March 11, 2025 at 9:00 a.m. - Division "C"

1 ALIZADEH, HAMID REZA
2 ALLEN, LARRY D
3 AMAYA, LEANNA
4 ANDERSON, JEREMIAH DEREK
5 ANDERSON, TRIONNE CASHELL
6 ANDREWS, GREGORY NEAL
7 ARCENEAUX, SAVANAH
8 ATSINA, KAREN JENKINS
9 BABIN, ALAINA MARIE
10 BABIN, ANGELLE BARBARO
11 BALLINGER JR, CALVIN WAYNE
12 BASS, DAVID JAMES
13 BECHET, JADE
14 BESSE, KELLY DIMARCO
15 BLANKS, KENDELL
16 BLEAKLEY, HEATHER NICOLE
17 BOUDREAUX, EMMA CLAIRE
18 BOUDREAUX, RONALD ALVIN
19 BOURGEOIS, BRITTANY ELIZABETH
20 BOURGEOIS SR, MARK ANTHONY
21 BRACEWELL, ANDRE DEVON
22 BREAUX, MACKENZIE ANN
23 BROWN, DESMOND A
24 CALLOWAY, RODNEY
25 CARMOUCHE, MICHELE L
26 CARY, BONITA ROZAS
27 CHAMPAGNE, AARON JAMES
28 CHAMPAGNE, TERRY LYN
29 CHAUFFE, CONNOR MCRAE
30 CLINE, AARON MATTHEW
31 CLOGHER, DONALD E
32 COLEMAN, CHYSHENA CECILIA
33 COLLEY, KIM ANGELICA
34 COTTON, NIIA REIONE
35 CRANE, DERICK JOSEPH
36 CULPEPPER, PAULA GERHART
37 DAIGLE, SARA TERREBONNE
38 DAVIS JR, BLANCHARD LEONARD
39 DELEON, CHERYL SAVASKI
40 DEMPSTER III, BURT JOSEPH
41 DEMPSTER, KIMBERLY
42 DENNARD, JUAN
43 DESIMONE, JUDITH ANN
44 DEWHIRST, KELSEY GWYN
45 DINKINS, EZRA NEHEMIAH
46 DINVAUT, BRANDY AUERELANDA
47 DISHONGH, ERIC MICHAEL
48 DODSON, DAVID WILLIAM
49 DONNAUD, GERALD JOSEPH
50 DREW, MARION BILLIOTT
51 DUHE, BLAKE JOSEPH
52 ELAM, LILY ANNE
53 EOFF, DIANE DEY
54 FANCHER, BRANT MICHAEL
55 FARNSWORTH, CHRISTOPHER
56 FIGUEREDO, AMANDA BOWERS
57 FOLSE, CIERRA CHEYENNE
58 FOLSE, DAMIAN JOSEPH
59 FOLSE, ELIZABETH ZABRITSKI
60 FOLSE, ERNA K
61 FOLSE, RENELLE HEBERT
62 FONSECA, BLAIRE ANNE
63 FORTES, BRANDON JOSEPH
64 FOX, KEITH DOUGLAS
65 FRAZIER-STRAWDER, MARILYN
66 GARNEAU, KAREN TEAGUE
67 GASSENBERGER, ARLENE DANOS
68 GAUBERT, CYNTHIA PARENT
69 GAUDET, JAMIE LYNN
70 GILMORE, BARRY JOSEPH
71 GORDON, MARTHA GROSS
72 GUICE, SANDRA TRIGG
73 GUIDRY, BRITTNAY MICHELL
74 GUIDRY, MELINDA DAUZAT
75 GUILLOT, JENIFER BURAS
76 HALES, DUSTIN
77 HARRIS JR, JACK M
78 HAYDEL, RON PAUL
79 HAYES, RYAN ANTHONY
80 HAYNES, EVELYN ELAINE
81 HELMER, KAYLA SKY
82 HERRERA, ANA C
83 JOHNSON, LORRAINE BARBE
84 JOSEPH, DARIKIEL
85 JUSTICE, SARA MATHERNE
86 KEHOE, NICOLE STOLF
87 KINSEY, STACEY ANN
88 KNUPPEL, AMIE FOSTER
89 KNUPPEL, KAYLEE LYNN
90 LANAUX, DEBORAH LARRIEU
91 LANDRY, GARRETT JOSEPH
92 LANDRY, JON MICHAEL
93 LARSON, RYAN JUSTIN
94 LEBLANC, MARIE CARBO
95 LEBLANC, MORGAN ELISE
96 LEMIEUX, BROOKE S
97 LEWIS, STEPHEN ROMALICE
98 LOCKETT SR, LETROY ANTHONY
99 LOYD, KESHAWNA HARIELLE
100 LUMAR II, CHARLES JOSEPH
101 LYDELL, GWYN GAUTHREAUX
102 MACALUSO, MARC MANN
103 MADERE, ETHAN MICHEL
104 MALINOVSKY, LINDA LEE
105 MANGOLD, JOSEPH CLARK
106 MARCEL, EUGENE D
107 MARCHESE, KEVIN JUDE
108 MARTIN, DAWN BEEBE
109 MARTINEZ, MARSHALL J
110 MATHERNE, KEVIN MICHEAL
111 MATHERNE, ROLAND J
112 MATHERNE, WYATT PORTER
113 MAUTINO, JERRY
114 MCCAULEY JR, RONALD E
115 MCLAUGHLIN, DEBRA LACOUR
116 MELANCON, LONNIE J
117 MEYER, THERESA MARGARET
118 MICELE-HARRIS, BILLIE JEAN
119 MILLER JR, DONALD RAY
120 MILLET, STEPHEN ANDREW
121 MIRE, ANDREA MILLER
122 MITCHELL, GEROLYN D
123 MITCHELL, RAYSHELL CHAUVIN
124 MORENO, KAREN
125 MORICI, MICHAEL JOSEPH
126 MORITZKY, EMILY MARIE
127 MUNCH, APRIL BEGA
128 NELSON, LEROY
129 NEWELL, BEVERLY P
130 NICHOLAS, MICAH MARIE
131 NICHOLS, CAROL GUEDRY
132 NICOLINI JR, BARRY ROSS
133 OBAUGH, LYNNETTE G
134 OCKMOND, ALLIE LYNN
135 ORGERON, DEBORAH FORET
136 PADRON, DEVRA ENGLANDER
137 PERKINS, JANET LENORA
138 PERRET, HOLLY DUHON
139 PIKE, JANET G
140 PINTADO, DAWN ZERINGUE
141 PITTMAN, MILAN MARIE
142 PIZZOLATO JR, FRANK JOSEPH
143 PORTER, ROBERT M
144 PRICE, DENNIS CRESSMAN
145 RICHEY, MATTHEW
146 ROBERTS, BLAKE GERARD
147 ROBICHAUX, CHRISTOPHER RYAN
148 ROBICHEAUX, ALEXISMARIE
149 ROBICHEAUX, FRANCIS JOSEPH
150 ROBINSON, TRISHELL MARIE
151 ROYBSKIE, RAYBURN RAYMOND
152 SCHEXNAYDER, MARY EDWARDS
153 SCHILLECI, MATTIE P
154 SCHOEN, ROSEMARY MCNULTY
155 SCHWERTZ, ASHLEY MARIE
156 SHOEMAKER, AMY MARIE
157 SINGLETON, BRIAN OMERRILL
158 SMITH, ANIECE O
159 SMITH, JAMES ALEXANDER
160 SMITH, JOHN WEBSTER
161 SMITH III, ROLLIN FREDERICK
162 SMITH, WENDY LEE
163 SONGY, JULIE MULLER
164 STAMANT, LUKE MICHAEL
165 STEVENS, TANYA BROOKS
166 STRATTON, ANGELLE
167 STRICKLAND JR, JULES
168 SWICEGOOD, ANDREW COLEMAN
169 TAYLOR, VICTORIA
170 TEMPLET, LORI MARCHADIE
171 TITUS, RACHEL NICOLLE
172 TOMPSON III, THOMAS L
173 TRICHE, RONALD JAMES
174 TULLIER, LINDSEY BAKER
175 UNGER, ADAM
176 VANCE, GEORGE PATRICK
177 VEDROS, MARY BABST
178 VERSHER, ALICE HAYDEL
179 VICK JR, AUBREY LEROY
180 VINNETT, CLARISSA BELLE
181 VITRANO JR, GERARD
182 WAGNER, FRANZISKA
183 WALKER, TERELL ANTONIO
184 WARREN, STEPHANIE
185 WASHINGTON, NANCY
186 WEBER, DUANE EDWARD
187 WEBER, KYLER MICHELL
188 WEEMS, CRISTIN BENNETT
189 WHITAKER, MELISSA L
190 WHITLEY, JOSEPH
191 WILLIAMS, KRYSTAL KAYKENYA
192 WILLIAMS, MARY AUGUST
193 WILLIAMS, SAMANTHA
194 WRIGHT, TRAVON
195 XU, NINGJUAN
196 YBARRA, MELISSA NUNEZ
197 YOUNG, CANDACE
198 YOUNG, JACKSON E
199 ZEHNER, CAROL BUSCHE
200 ZERINGUE, CHRISTOPHER PAUL

Publish: February 13, 2025

Sheriff's Sale

SHERIFF'S SALE
SHERIFF'S OFFICE
Suit No: (45) 87343-E
Date: Monday, January 13, 2025
WILMINGTON SAVINGS FUND SOCIETY, FSB, AS TRUSTEE OF STANWICH MORTGAGE LOAN TRUSTF
vs
ALISON GASSEN CAZAUBON, DIVORCED WIFE BY FIRST MARRIAGE OF DANE ROME, JR., NOW WIFE OF/AND DANIEL FRANCOIS CAZAUBON, III
GREG CHAMPAGNE, SHERIFF
P.O. Box 426
HAHNVILLE, LA 70057
Parish of St. Charles
29th Judicial District Court
State of Louisiana

By virtue of and in obedience to a Writ of SEIZURE AND SALE directed to me by the Honorable 29TH JUDICIAL DISTRICT COURT in and for the PARISH OF ST. CHARLES, State of Louisiana, dated:
FRIDAY, JANUARY 03, 2020, in the above entitled and numbered cause, I shall proceed to sell at public auction at the principal front door of the Courthouse of which the Civil District Court of the Parish of St. Charles is held on WEDNESDAY, MARCH 19, 2025, at 10:00 A.M., to the last and highest bidder for cash, the following described property, to wit:
TWO (2) CERTAIN LOTS OF GROUND, situated in the Parish of St. Charles, State of Louisiana, in or near the Town of Luling, in that subdivision known as "Addition to Gassen Subdivision", which is a subdivision of part of Sections 9 and 10, Township 13 South, Range 21 East, as more fully shown on map of E. M. Collier, Surveyor, dated November 12, 1955, and revised September 20, 1956, a copy of which is on file in the Office of the Clerk of Court for the Parish of St. Charles, State of ; Louisiana, and according thereto said lots of ground are designated as Lots 37 and 38 of Block 3, and are more fully described as follows:
Lots 37 and 38 of Block 3 measure each. Sixty (60') feet front on Gassen Street, by a depth of One Hundred Five and 5/10 (105.5') feet between equal and parallel lines, and a width in the rear of Sixty (60') feet, together with all buildings and improvement$ situated thereon.
And from the proceeds of said sale to pay petitioner by preference over all other claims, the sum of:
ONE HUNDRED AND FIFTY-THREE THOUSAND FOUR HUNDRED AND FORTY-FOUR AND FIFTY-SEVEN ($153,444.57) DOLLARS, along with interest and attorney's fees and all other costs including my own costs and charges.
TERMS AND CONDITIONS OF SALE: CASH IN THE FORM OF A CASHIER'S CHECK DUE BY 2:00 P.M. DAY OF THE SALE.
PUBLISH ON: February 13, 2025
March 13, 2025
GREG CHAMPAGNE-SHERIFF & EX-OFFICIO TAX COLLECTOR
ST. CHARLES PARISH
ATTORNEY FOR PLAINTIFF:
FOERSTNER GRAHAM MEYER
3850 N. CAUSEWAY BLVD., SUITE 1695
Metairie, LA 70002
504-552-8256
SCSO-CIV-209-0402

Public Notice

NOTICE

Proposed Constitutional Amendments to be voted on at the Municipal Primary Election
March 29, 2025

CODING: Words which are ~~struck through~~ are deletions from existing law; words in **boldface type and/or underscored** are additions.

Proposed Amendment No. 1
Third Extraordinary Session, 2024

ACT No. 2

SENATE BILL NO. 1
BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, to read as follows:

§5. Supreme Court; Jurisdiction; Rule-Making Power; Assignment of Judges
Section 5.(A)

* * *

(B) Original Jurisdiction. The supreme court has exclusive original jurisdiction of disciplinary proceedings against a member of the bar **and any lawyer specially admitted by a court of this state for a particular proceeding, as well as any lawyer not admitted in this state who practices law or renders or offers to render any legal services in this state**.

* * *

§15. Courts; Retention; Jurisdiction; Judicial District Changes; Terms
Section 15.(A) Court Retention; Trial Courts of Limited Jurisdiction. The district, family, juvenile, parish, city, and magistrate courts existing on the effective date of this constitution are retained. Subject to the limitations in Sections 16 and 21 of this Article, the legislature by law may abolish or merge trial courts of limited or specialized jurisdiction. The legislature ~~by law~~ may establish trial courts of limited **or specialized** jurisdiction ~~with parishwide territorial jurisdiction and subject matter jurisdiction which shall be uniform throughout the state~~ **by law enacted by two-thirds of the elected members of each house of the legislature**. Effective January 1, 2007, the legislature by law may establish new judgeships for district courts and establish the new divisions with limited or specialized jurisdiction within the territorial jurisdiction of the district court and subject matter jurisdiction over family or juvenile matters as provided by law. The office of city marshal is continued until the city court he serves is abolished.

* * *

§16. District Courts; Jurisdiction
Section 16.(A) Original Jurisdiction. (1) Except as otherwise authorized by this constitution or except as heretofore or hereafter provided by law for administrative agency determinations in worker's compensation matters, a district court shall have original jurisdiction of all civil and criminal matters. (2) ~~It~~ **Except as otherwise authorized under this constitution, it** shall have exclusive original jurisdiction of felony cases and of cases involving title to immovable property, except as provided in (3) below; the right to office or other public position; civil or political right; probate and succession matters; except for administrative agency determination provided for in (1) above, the state, a political corporation, or political subdivisions, or a succession, as a defendant; and the appointment of receivers or liquidators for corporations or partnerships. (3) The legislature may provide by law that a family court has jurisdiction of cases involving title to movable and immovable property when those cases relate to the partition of community property and the settlement of claims arising from matrimonial regimes when such action arises as a result of divorce or annulment of marriage.

* * *

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on March 29, 2025, or at a statewide election authorized by law, whichever occurs first.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment granting the Louisiana Supreme Court jurisdiction to discipline out-of-state lawyers for unethical legal practices in the state of Louisiana, and to grant the legislature the authority to establish trial courts of limited and specialized jurisdiction? (Amends Article V, Sections 5(B), 15(A) and 16(A))

Proposed Amendment No. 2
Third Extraordinary Session, 2024

ACT No. 1

HOUSE BILL NO. 7
BY REPRESENTATIVE EMERSON AND SENATOR FOIL

A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittal of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference; to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to create the Local Revenue Fund; to provide relative to the severance tax allocation on brine; to make technical and conforming changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to revise Article VII of the Constitution of Louisiana, to read as follows:

ARTICLE VII. REVENUE AND FINANCE
PART I. GENERAL PROVISIONS

§1. Power to Tax; Public Purpose
Section 1.(A) Except as otherwise provided by this constitution, the power of taxation shall be vested in the legislature, shall never be surrendered, suspended, or contracted away, and shall be exercised for public purposes only.

(B) The power to tax ~~may~~ shall not be exercised by any court in the state, either by ordering the levy of a tax, an increase in an existing tax, or the repeal of an existing tax exemption or by ordering the legislature or any municipal or parish governing authority or any other political subdivision or governmental entity to do so.

§2. Power to Tax; Limitation
Section 2. The levy of a new ~~tax,~~ tax; an increase in an existing ~~tax,~~ tax; the enactment of a tax exemption, exclusion, deduction, credit, or rebate or an increase in the amount of a tax deduction, credit, or rebate; or a repeal of an existing tax exemption shall require the enactment of a law by two-thirds of the elected members of each house of the legislature.

~~§2.1.~~ §3. Fees and Civil Fines; Limitation
~~Section 2.1.~~ Section 3.(A) Any new fee or civil fine or increase in an existing fee or civil fine imposed or assessed by the state or any board, department, or agency in the executive branch of the state shall require the enactment of a law by a two-thirds ~~vote~~ of the elected members of each house of the legislature.

(B) The provisions of this Section shall not apply to any department which is constitutionally created and headed by an officer who is elected by majority vote of the electorate of the state.

~~§2.2. Power to Tax; Sales and Use~~ §4. Tax; Limitation
~~Section 2.2.~~ Section 4.(A) ~~Effective January 1, 2003, the sales and use tax rate imposed by the state of Louisiana or by a political subdivision whose boundaries are coterminous with those of the state shall not exceed two percent of the price of the following items:~~
~~(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003.~~
~~(2) Natural gas, electricity, and water sold directly to the consumer for residential use.~~
~~(3) Prescription drugs.~~
~~(B) Effective July 1, 2003, the~~ The sales and use tax imposed by the state of Louisiana or by a political subdivision whose boundaries are coterminous with those of the state shall not apply to sales or purchases of the following items:
(1) Food for home consumption, as ~~defined~~ provided in ~~R.S. 47:305(D)(1)(n) through (r) on January 1, 2003~~ R.S. 47:305(C)(1) on January 1, 2025.
(2) Natural gas, electricity, and water sold directly to the consumer for residential use.
(3) Prescription drugs.
~~(C)~~ (B) As used in this Section, the term "sold directly to the consumer for residential use" includes the furnishing of natural gas, electricity, or water to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which residences are separately metered or measured, regardless of the fact that a person other than the resident is contractually bound to the supplier for the charges, actually pays the charges, or is billed for the charges. The use of electricity, natural gas, or water in hotel or motel units does not constitute residential use.
(C) No ad valorem tax shall be imposed by the state of Louisiana or by a political subdivision on prescription drugs.
(D) Notwithstanding the provisions of Article VI, Section 29 of this constitution, the sales and use tax levied by a political subdivision shall apply to any sale at retail, use, lease, rental, consumption, or storage of goods, services, and other products as authorized by or required by law.
(E) Notwithstanding any other provision of this constitution to the contrary, all local taxing authorities are hereby authorized to amend their ordinances concerning sales and use taxes to conform any existing levy to the authority granted to those taxing authorities pursuant to applicable law.

~~§2.3.~~ §5. Power to Tax; ~~Limitation; Sale or Transfer of Immovable Property~~ Limitations
~~Section 2.3.~~ Section 5.(A) A political subdivision shall not levy a severance tax, income tax, inheritance tax, or tax on motor fuel.
(B) Effective January 1, 2026, no new sales and use tax exemption, exclusion, credit, rebate, or refund shall be enacted unless the proposed exemption, exclusion, credit, rebate, or refund is applicable to both sales and use taxes levied by the state and those levied by political subdivisions.
(C) No new tax or fee upon the sale or transfer of immovable property, including documentary transaction taxes or fees, or any other tax or fee, shall be levied by the state of Louisiana, by a political subdivision whose boundaries are coterminous with those of the state, or by a political subdivision, as defined in Article VI, Section 44(2) of this constitution ~~after November 30, 2011~~. A documentary transaction is any transaction pursuant to any instrument, act, writing, or document which transfers or conveys immovable property. Fees for the cost of recordation, filing, or maintenance of documents, or records effectuating the sale or transfer of immovable property, impact fees for development of property, annual parcel fees, and ad valorem taxes shall not be considered taxes or fees upon the sale or transfer of immovable property.

~~§3.~~ §6. Collection of Taxes
~~Section 3.~~ Section 6.(A) The legislature shall prohibit the issuance of process to restrain the collection of any tax. It shall provide a complete and adequate remedy for the prompt recovery of an illegal tax paid by a taxpayer.
(B)(1) Notwithstanding any contrary provision of this constitution, sales and use taxes levied by political subdivisions shall be collected by a single collector for each parish or a central collection commission. ~~On or before July 1, 1992, all political subdivisions within each parish which levy a sales and use tax shall agree between and among themselves to provide for the collection of such taxes by a single collector or a central collection commission.~~ The legislature, by general law, shall provide for the collection of sales and use taxes, levied by political subdivisions, by a central collection commission in those parishes where a single collector or a central collection commission has not been established by July 1, 1992.
(2) The legislature, by local law enacted by two-thirds of the elected members of each house of the legislature, may establish an alternate method of providing for a single collector or a central collection commission in each parish.
(3) Except when authorized by the unanimous agreement of all political subdivisions levying a sales and use tax within a parish, only those political subdivisions levying a sales and use tax shall be authorized to act as the single collector or participate on any commission established for the collection of such taxes.
(4) The legislature shall provide for the prompt remittance to the political subdivisions identified on the taxpayers' returns of funds collected pursuant to the provisions of this Paragraph by a single collector or under any other centralized collection arrangement.
(5) The provisions of Subparagraphs 1 and 2 of this Paragraph shall not apply in those parishes which have a single collector or a centralized collection arrangements as of July 1, 1992, that remains in effect.
(6) Taxes collected on behalf of a taxing authority by any collector shall be held in trust by the collector and shall be the property of the taxing authority for which they are collected.
(7) Nothing in this Paragraph or in Article VI of this constitution shall impede the operations or funding of the Uniform Local Sales Tax Board established by law. Notwithstanding any other provision of this constitution to the contrary, the Uniform Local Sales Tax Board shall exercise any authority provided to it by law, provided that any change to the membership or reduction in the authority of the board, as effective on July 1, 2024, shall be by law enacted only by a vote of two-thirds of the elected members of each house of the legislature.

~~§4.~~ §7. Income ~~Tax; Severance Tax; Political Subdivisions~~ Tax
~~Section 4.(A) Income Tax.~~ Section 7. Equal and uniform taxes may be levied on net ~~incomes, and these taxes may be graduated according to the amount of net income.~~ incomes. However, the maximum state individual rate shall not exceed ~~four and three-quarters percent for tax years beginning after December 31, 2021. Federal income taxes paid may be allowed as a deductible item in computing state income taxes for the same period as provided by law.~~ three and three-quarters percent. For tax years beginning after December 31, 2025, a person sixty-five years of age or older shall be entitled to an additional standard deduction equal to the amount applicable for a single individual provided in R.S. 47:294.

§8. Severance Tax
~~(B) Severance Tax. (1)~~ Section 8.(A) Taxes may be levied by the state on natural resources severed from the soil or water, to be paid proportionately by the owners thereof at the time of severance. ~~Natural resources may be classified for the purpose of taxation. Such taxes may be predicated upon either the quantity or value of the products at the time and place of severance.~~ No further or additional tax or license shall be levied or imposed upon oil, gas, or sulphur leases or rights. ~~No additional value shall be added to the assessment of land by reason of the presence of oil, gas, or sulphur therein or their production therefrom. However, sulphur in place shall be assessed for ad valorem taxation to the person, firm, or corporation having the right to mine or produce the same in the parish where located, at no more than twice the total assessed value of the physical property subject to taxation, excluding the assessed value of sulphur above ground, as is used in sulphur operations in such parish. Likewise, the severance tax shall be the only tax on timber; however, standing timber shall be liable equally with the land on which it stands for ad valorem taxes levied on the land.~~
~~(2) Notwithstanding the provisions of Subparagraph (1) of this Paragraph, the presence of oil or gas or the production thereof, may be included in the methodology to determine the fair market value of an oil or gas well for ad valorem taxes.~~
~~(C) Political Subdivisions; Prohibitions. A political subdivision of the state shall not levy a severance tax, income tax, inheritance tax, or tax on motor fuel.~~
~~(D)(1) Severance Tax Allocation.~~ (B) One-third of the sulphur severance tax, ~~but not to exceed one hundred thousand dollars;~~ one-third of the lignite severance tax, ~~but not to exceed one hundred thousand dollars;~~ one-half of severance tax on brine that is not produced as an incident to the production of oil and gas, unless the brine is saved, retained, used, or sold for the purpose of extracting the constituent parts, minerals, elements, or compounds, one-fifth of the severance tax on all natural resources, other than sulphur, lignite, brine, or timber, ~~but not to exceed five hundred thousand dollars;~~ and three-fourths of the timber severance tax shall be remitted to the governing authority of the parish in which severance or production occurs. The legislature may, by law, do any of the following:
(1) Increase or decrease the proportion of tax avails to be remitted for any of the severance taxes pursuant to the provisions of this Paragraph.
(2) Establish an annual maximum that may be remitted pursuant to the provisions of this Paragraph for any of the severance taxes, provided that the limitation shall not be an amount less than the amount provided for on July 1, 2024.
~~(2) Effective July 1, 1999, one-third of the sulphur severance tax, but not to exceed one hundred thousand dollars; one-third of the lignite severance tax, but not to exceed one hundred thousand dollars; one-fifth of the severance tax on all natural resources, other than sulphur, lignite, or timber, but not to exceed seven hundred fifty thousand dollars; and three-fourths of the timber severance tax shall be remitted to the governing authority of the parish in which severance or production occurs.~~
~~(3) Effective July 1, 2007, one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed eight hundred fifty thousand dollars. The maximum amount remitted shall be increased each July first, beginning in 2008, by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers, as published by the United States Department of Labor, for the previous calendar year, as calculated and adopted by the Revenue Estimating Conference.~~

~~(4)Effective April 1, 2012, the provisions of this Subparagraph shall be implemented if and when the last official forecast of revenues adopted for a fiscal year before the start of that fiscal year contains an estimate of severance tax revenues derived from natural resources other than sulphur, lignite, or timber in an amount which exceeds the actual severance tax revenues from such natural resources collected in Fiscal Year 2008-2009. Upon the adoption of such official forecast, the Revenue Estimating Conference shall certify that the requirements for the implementation of the provisions contained in this Subparagraph have been met. In such event, the following distributions and allocations of severance tax revenues and other revenues provided in this Subparagraph shall be effective and implemented for the fiscal year for which the official forecast was adopted, and each year thereafter. The legislature shall provide by law for the administrative procedures necessary to change the severance tax allocation to parishes from a calendar year basis to a fiscal year basis.~~

~~(a)Remittance to parishes.~~

~~(i) In the first fiscal year of implementation of this Subparagraph, the maximum amount of severance tax on all natural resources other than sulphur, lignite, or timber which is remitted to the parish in which severance or production occurs shall not exceed one million eight hundred fifty thousand dollars. For all subsequent fiscal years, the maximum amount remitted to a parish shall not exceed two million eight hundred fifty thousand dollars.~~

~~(ii) On July first of each year the maximum amount remitted to the parish in which severance or production occurs, as provided in Item (i) of this Subsubparagraph, shall be increased by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers for the previous calendar year, as published by the United States Department of Labor, which amount shall be as calculated and adopted by the Revenue Estimating Conference.~~

~~(iii) Of the total amount of severance tax revenues remitted in a fiscal year to a parish governing authority pursuant to the provisions of this Subparagraph, any portion which is in excess of the amount of such tax revenues remitted to that parish in Fiscal Year 2011-2012 shall be known as "excess severance tax". At least fifty percent of the excess severance tax received by a parish governing authority in a fiscal year shall be expended within the parish in the same manner and for the same purposes as monies received by the parish from the Parish Transportation Fund.~~

~~(E)~~ (C) ~~Royalties Allocation.~~ One-tenth of the royalties from mineral leases on state-owned ~~land,~~ land and lake and river beds and other water bottoms belonging to the state or the title to which is in the public for mineral development shall be remitted to the governing authority of the parish in which severance or production occurs. A parish governing authority may fund these royalties into general obligation bonds of the parish in accordance with law. The provisions of this Paragraph shall not apply to properties comprising the Russell Sage Wildlife and Game Refuge.

~~§4.1. Cigarette Tax Rates~~

~~Section 4.1. To ensure revenue for the dedication provided for in Article VII, Section 10.8(C)(2)(c) of this constitution, the rate of the tax levied pursuant to R.S. 47:841(B)(3) shall not be less than the rate set forth in that provision as it exists on January 1, 2012.~~

~~§5.~~ §9. Motor Vehicle License Tax

~~Section 5.~~ Section 9. ~~The legislature shall impose an annual license tax of not more than one dollar per each one thousand dollars of actual value on automobiles for private use based on the actual value of the vehicle, as provided by law. However, the annual license tax shall not be less than ten dollars per automobile for private use. On other motor vehicles, the legislature shall impose an annual license tax based upon carrying capacity, horsepower, value, weight, or any of these. After satisfying the requirements of Section 9(B) of this Article, and after satisfying pledges respecting that portion of the revenues attributable to the tax rates in effect at the time of such pledges for the payment of obligations for bonds or other evidences of indebtedness and upon the creation of a Transportation Trust Fund within this constitution, the revenues from the license tax on automobiles for private use shall be deposited therein. In the event no such trust fund is established in this constitution, the revenues shall be used exclusively and solely as provided by law for the construction, maintenance, and safety of the federal and state system of roads and bridges, for the parish and municipal road systems, for the operations of the office of state police, Department of Public Safety and Corrections or its successor, and for the payment of any obligation for bonds issued or indebtedness incurred in connection with any of the foregoing, which bonds may be issued as revenue bonds under Article VII, Section 6(C) of this constitution, subject to existing pledges only as to that portion of the tax collections attributable to the rates in effect at the time of such pledges for the payment of any obligations for bonds or other evidences of indebtedness outstanding on the effective date of this Section.~~ No parish or municipality may impose a license fee on motor vehicles.

~~§6.~~ §10. State Debt; Full Faith and Credit Obligations

~~Section 6.~~ Section 10.(A) Authorization. Unless otherwise authorized by this constitution, the state shall have no power, directly or indirectly, or through any state board, agency, commission, or otherwise, to incur debt or issue bonds except by law enacted by two-thirds of the elected members of each house of the legislature. The debt may be incurred or the bonds issued only if the funds are to be used to repel invasion; suppress insurrection; provide relief from natural catastrophes; refund outstanding indebtedness at the same or a lower effective interest rate; or make capital improvements, but only in accordance with a comprehensive capital budget, which the legislature shall adopt.

(B) Capital Improvements. (1) If the purpose is to make capital improvements, the nature and location and, if more than one project, the amount allocated to each and the order of priority shall be stated in the comprehensive capital budget which the legislature adopts.

(2) The estimated amount of debt service to be paid for capital improvements for the next fiscal year shall be stated as a separate item and by budget unit in the budget estimate required to be submitted by the governor in accordance with ~~Section 11~~ Section 23 of this Article.

(C) Full Faith and Credit. The full faith and credit of the state shall be pledged to the repayment of all bonds or other evidences of indebtedness issued by the state directly or through any state board, agency, or commission pursuant to the provisions of Paragraphs (A) and (B) ~~hereof.~~ of this Section. The full faith and credit of the state is not hereby pledged to the repayment of bonds of a levee district, political subdivision, or local public agency. In addition, any state board, agency, or commission authorized by law to issue bonds, in the manner so authorized and with the approval of the State Bond Commission or its successor, may issue bonds which are payable from fees, rates, rentals, tolls, charges, grants, or other receipts or income derived by or in connection with an undertaking, facility, project, or any combination thereof, without a pledge of the full faith and credit of the state. Such revenue bonds may, but are not required to, be issued in accordance with the provisions of Paragraphs (A) and (B) ~~hereof.~~ of this Section. If issued other than as provided in Paragraphs (A) and (B), such revenue bonds shall not carry the pledge of the full faith and credit of the state and the issuance of the bonds shall not constitute the incurring of state debt under this constitution. The rights granted to deep-water port commissions or deep-water port, harbor, and terminal districts under this constitution shall not be impaired by this Section.

(D) Referendum. The legislature, by law enacted by two-thirds of the elected members of each house, may propose a statewide public referendum to authorize incurrence of debt for any purpose for which the legislature is not herein authorized to incur debt.

(E) Exception. Nothing in this Section shall apply to any levee district, political subdivision, or local public agency unless the full faith and credit of the state is pledged to the payment of the bonds of the levee district, political subdivision, or local public agency.

(F) Limitation. (1) The legislature shall provide for the determination of a limit to the amount of net state tax supported debt which may be issued by the state in any fiscal year. Net state tax supported debt shall be defined by law. When enacted, such definition shall not be changed except by specific legislative instrument which receives a favorable vote of two-thirds of the elected members of each house of the legislature. The limitation shall be established so that ~~by Fiscal Year 2003-2004 and thereafter~~ the amount necessary to service outstanding net state tax supported debt shall not exceed six percent of the estimate of money to be received by the state general fund and dedicated funds contained in the official forecast adopted by the Revenue Estimating Conference at its first meeting after the beginning of each fiscal year and any other money required to be included in the estimate by this Paragraph. In making such estimate, the conference shall include all amounts which are to be used to service net state tax supported debt. For purposes of this Paragraph, servicing outstanding net state tax supported debt includes payments of principal, interest, and sinking fund requirements. The limitation established pursuant to this Paragraph shall not be construed to prevent the payment of debt service on net state tax supported debt.

(2) The limitation established pursuant to this Paragraph may be changed by passage of a specific legislative instrument by a favorable vote of two-thirds of the elected members of each house of the legislature. The limitation may be exceeded by passage of a specific legislative instrument for a project or related projects by a favorable vote of two-thirds of the elected members of each house of the legislature, provided that any debt service payment required for ~~such~~ the projects shall, once bonds have been issued in connection therewith, not be impaired in any future year by application of this limitation. The limitation established pursuant to this Subparagraph shall be deemed to be increased as necessary to accommodate any projects approved to exceed this limit if approved as provided in this Paragraph, but only as long as there are bonds outstanding for the projects.

(3) Except as provided in Subparagraph (2) of this Paragraph, the State Bond Commission shall not approve the issuance of any net state tax supported debt, the debt service requirement of which would cause the limit herein established to be exceeded.

~~§7.~~ §11. State Debt; Interim Emergency ~~Board~~ Board; Composition; Powers

~~Section 7.~~ Section 11.(A) Composition. The Interim Emergency Board is created. It shall be composed of the governor, lieutenant governor, state treasurer, presiding officer of each house of the legislature, chairman of the Senate Finance Committee, and chairman of the House Appropriations Committee, or their designees.

(B) Powers. (1) Between sessions of the legislature, when the board by majority vote determines that an emergency or impending flood emergency exists, it may appropriate from the state general fund or borrow on the full faith and credit of the state an amount to meet the emergency. The appropriation may be made or the indebtedness incurred only for a purpose for which the legislature may appropriate funds and then only after the board obtains, as provided by law, the written consent of two-thirds of the elected members of each house of the legislature.

(2) For the purposes of this Paragraph, an emergency is an event or occurrence not reasonably anticipated by the legislature and an impending flood emergency shall be an anticipated situation which endangers an existing flood protection structure. The appropriation or indebtedness incurred for an impending flood emergency shall not exceed two hundred fifty thousand dollars for any one event or occurrence. For an impending emergency to qualify for funding it must be determined as such by the United States Army ~~Corp~~ Corps of Engineers or the United States Coast Guard. Total funding for ~~such~~ impending emergencies shall not exceed twenty-five percent of the funds annually available to the Interim Emergency Board.

(C) Limits. The aggregate of indebtedness outstanding at any one time and the amount appropriated from the state general fund for the current fiscal year under the authority of this Section shall not exceed one-tenth of one percent of total state revenue receipts for the previous fiscal year.

(D) Allocation. An amount sufficient to pay indebtedness incurred during the preceding fiscal year under the authority of this Section is allocated, as a first priority, each year from the state general fund.

~~§8.~~ §12. State Bond Commission

~~Section 8.~~ Section 12.(A) Creation. The State Bond Commission is created. Its membership and authority shall be determined by law.

(B) Approval of Bonds. No bonds or other obligations shall be issued or sold by the state, directly or through any state board, agency, or commission, or by any political subdivision of the state, unless prior written approval of the bond commission is obtained.

(C) Contesting State Bonds. Bonds, notes, certificates, or other evidences of indebtedness of the ~~state (hereafter~~ state, hereafter referred to as ~~"bonds")~~ "bonds", shall not be invalid because of any irregularity or defect in the proceedings or in the issuance and sale thereof and shall be incontestable in the hands of a bona fide purchaser or holder. The issuing agency, after authorizing the issuance of bonds by resolution, shall publish once in the official journal of the state, as provided by law, a notice of intention to issue the bonds. The notice shall include a description of the bonds and the security therefor. Within thirty days after the publication, any person in interest may contest the legality of the resolution, any provision of the bonds to be issued pursuant to it, the provisions securing the bonds, and the validity of all other provisions and proceedings relating to the authorization and issuance of the bonds. If no action or proceeding is instituted within the thirty days, no person may contest the validity of the bonds, the provisions of the resolution pursuant to which the bonds were issued, the security of the bonds, or the validity of any other provisions or proceedings relating to their authorization and issuance, and the bonds shall be presumed conclusively to be legal. Thereafter no court shall have authority to inquire into such matters.

~~§9.~~ §13. State Funds

~~Section 9.~~ Section 13.(A) Deposit in State Treasury. All money received by the state or by any state board, agency, or commission shall be deposited immediately upon receipt in the state treasury, except ~~that~~ monies received:

(1) as a result of ~~grants or donations~~ grants, donations, or other forms of assistance when the terms and conditions thereof or of agreements pertaining thereto require otherwise;

(2) by trade or professional associations;

(3) by the employment security administration fund or its successor;

(4) by retirement system funds;

(5) by state agencies operating under authority of this constitution preponderantly from fees and charges for the shipment of goods in international maritime trade and commerce; and

(6) by a state board, agency, or commission, but pledged by it in connection with the issuance of revenue bonds as provided in Paragraph (C) of Section 6 10 of this Article, other than any surplus as may be defined in the law authorizing such revenue bonds.

(B) Bond Security and Redemption Fund. Subject to contractual obligations existing on the effective date of this constitution, all state money deposited in the state treasury shall be credited to a special fund designated as the Bond Security and Redemption Fund, except money received as the result of grants or donations or other forms of assistance when the terms and conditions thereof or of agreements pertaining thereto require otherwise. In each fiscal year an amount is allocated from the bond security and redemption fund sufficient to pay all obligations ~~which~~ that are secured by the full faith and credit of the state and ~~which~~ become due and payable within the current fiscal year, including principal, interest, premiums, sinking or reserve fund, and other requirements. Thereafter, except as otherwise provided by law, money remaining in the fund shall be credited to the state general fund.

(C) Exception. Nothing in this Section shall apply to a levee district or political subdivision unless the full faith and credit of the state is pledged to the payment of the bonds of the levee district or political subdivision.

~~§10.~~ §14. ~~Expenditure of~~ State ~~Funds~~ Revenue

~~Section 10.~~ Section 14.(A) Revenue Estimating Conference. The Revenue Estimating Conference shall be composed of four members: the governor, or his designee, the president of the senate, or his designee, the speaker of the house or his designee, and a faculty member of a university or college in Louisiana who has expertise in forecasting revenues. Changes to the membership beyond the four members shall be made by law enacted by a favorable vote of two-thirds of the elected members of each house of the legislature.

(B) Official Forecast. The conference shall prepare and publish initial and revised estimates of money to be received by the state general fund and dedicated funds for the current and next fiscal years which are available for appropriation. In each estimate, the conference shall designate the money in the estimate which is recurring and which is nonrecurring. All conference decisions to adopt these estimates shall be by unanimous vote of its members. Changes to the unanimous vote requirement shall be made by law enacted by a favorable vote of two-thirds of the elected members of each house of the legislature. The most recently adopted estimate of money available for appropriation shall be the official forecast.

(C) Expenditure ~~Limit.~~ and Government Growth Limits. (1) Expenditure Limit. (a) The legislature shall provide for the determination of an expenditure limit for each fiscal year to be established during the first quarter of the calendar year for the next fiscal year. However, the expenditure limit for the 1991-1992 Fiscal Year shall be the actual appropriations from the state general fund and dedicated funds for that year except funds allocated by Article VII, Section 4, Paragraphs (D) and (E). For subsequent fiscal years, the limit shall not exceed the expenditure limit for the current fiscal year plus an amount equal to that limit times a positive growth factor. The growth factor is the average annual percentage rate of change of personal income for Louisiana as defined and reported by the United States Department of Commerce for the three calendar years prior to the fiscal year for which the limit is calculated.

~~(2)~~ (b) The expenditure limit may be changed in any fiscal year by a favorable vote of two-thirds of the elected members of each house. Any such change in the expenditure limit shall be approved by passage of a specific legislative instrument which clearly states the intent to change the limit.

~~(3)~~ (c) Beginning with the 1995-1996 Fiscal Year, the expenditure limit shall be determined in accordance with the provisions of Paragraph (J) of this Section. The redetermination of the expenditure limit for each fiscal year from the 1991-1992 Fiscal Year through the 1994-1995 Fiscal Year shall only be used in computing the expenditure limit for the 1995-1996 Fiscal Year and shall not affect the expenditure limit already computed in accordance with this Paragraph for such fiscal years.

~~(4) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).~~

(2) Government Growth Limit. (a) Beginning with the 2026-2027 Fiscal Year, there shall be a limit for each fiscal year above which appropriation of recurring revenue from the State General Fund (Direct) means of finance shall only be made for the purposes provided in this Subparagraph. Such limit shall be known as the Government Growth Limit and shall be established by the Revenue Estimating Conference no later than the first quarter of the calendar year for the next fiscal year. The legislature shall establish procedures by law for the calculation and application of such limit.

(b) Notwithstanding any provision of this Subparagraph, if the Government Growth Limit calculated for any fiscal year exceeds the expenditure limit calculated for the same fiscal year, the Government Growth Limit shall be set equal to the expenditure limit. If the legislature alters the expenditure limit in a fiscal year and the resulting limit is lower than the Government Growth Limit for that fiscal year, the Government Growth Limit for that fiscal year shall automatically be lowered to equal the limit set by the legislature for the expenditure limit.

(c) Recurring revenue amounts recognized in the official forecast for the State General Fund (Direct) means of finance above the Government Growth Limit and below the expenditure limit may be appropriated only for nonrecurring expenses.For the purposes of this Item, the term "nonrecurring expense" means an expense that is not of a continuing or recurring character and that in the normal course of administration is not expected to be necessary in approximately the same amounts each year.

(d) The legislature may provide by law for exceptions to application of the limit calculated pursuant to the provisions of this Section.

(e) A Government Growth Limit may be changed by a favorable vote of two-thirds of the elected members of each house of the legislature if each of the growth factors for any of the three fiscal years immediately preceding the year to be changed was two and one-half percent or less. Any change in the Government Growth Limit authorized by this Subsubparagraph shall be approved by passage of a specific legislative instrument which clearly states the intent to change the limit.

(3) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 8, Paragraphs (B) and (C).

(D) Appropriations. (1) Except as otherwise provided by this constitution, money shall be drawn from the state treasury only pursuant to an appropriation made in accordance with law. Appropriations from the state general fund and dedicated funds except funds allocated by Article VII, ~~Section 4, Paragraphs (D) and (E)~~ Section 8, Paragraphs (B) and (C) shall not exceed the expenditure limit for the fiscal year.

(2) Except as otherwise provided in this constitution, the appropriation or allocation of any money designated in the official forecast as nonrecurring shall be made only for the following purposes:

(a) Retiring or for the defeasance of bonds in advance or in addition to the existing amortization requirements of the state.

(b)(i) Providing for payments against the unfunded accrued liability of the public retirement systems which are in addition to any payments required for the annual amortization of the unfunded accrued liability of the public retirement systems, as required by Article X, Section 29(E)(2)(c) of this constitution; however, any such payments to the public retirement systems shall not be used, directly or indirectly, to fund cost-of-living increases for such systems.

(ii) ~~For Fiscal Year 2015-2016 through Fiscal Year 2023-2024, the legislature shall appropriate no less than ten percent of any money designated in the official forecast as nonrecurring to the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana for application to the balance of the unfunded accrued liability of such systems existing as of June 30, 1988, in proportion to the balance of such unfunded accrued liability of each such system. Any such payments to the public retirement systems shall not be used, directly or indirectly, to fund cost-of-living increases for such systems.~~

~~(iii) For Fiscal Year 2024-2025 and each fiscal year thereafter, the~~ The legislature shall appropriate no less than twenty-five percent of any money designated in the official forecast as nonrecurring to the state retirement systems for application to their unfunded accrued liability. Money appropriated pursuant to this Item shall be applied by the receiving system to its outstanding positive amortization bases in the order in which they were created, from oldest to newest. The legislature may provide by law for a formula to distribute the nonrecurring money between those state retirement systems that have unfunded accrued liability. If the legislature has not provided by law for a distribution formula, nonrecurring money shall be appropriated pursuant to this Item to each system in the proportion that the system's total unfunded accrued liability bears to the total of all state system unfunded accrued liability, using the most recent system valuations adopted by the Public Retirement Systems' Actuarial Committee or its successor. Any payment to a state retirement system made pursuant to the provisions of this Item shall not be used, directly or indirectly, to fund cost-of-living increases for such system.

(c) Providing funding for capital outlay projects in the comprehensive state capital budget

(d) ~~Providing~~ Unless prohibited by the provisions of Article VII, Section 15 of this constitution, providing for allocation or appropriation for deposit into the Budget Stabilization Fund established in Article VII, Section ~~10.3~~ 15 of this constitution.

(e) Providing for allocation or appropriation for deposit into the Coastal Protection and Restoration Fund established in Article VII, Section ~~10.2~~ 17 of this constitution.

(f) Providing for new highway construction for which federal matching funds are available, without excluding highway projects otherwise eligible as capital projects under other provisions of this constitution.

(3)(a) The legislature shall provide by law for the payment by the state of supplements to the salaries of full-time local law enforcement and fire protection officers of the state. No law shall reduce any payments by the state provided as a supplement to the salaries of full-time local law enforcement and fire protection officers of the state. ~~Beginning with the fiscal year which begins July 1, 2003, the~~ The legislature shall appropriate funds sufficient to fully fund the cost of such state supplement to the salaries of full-time law enforcement and fire protection officers.

(b) For the purposes of this Subparagraph, local law enforcement and fire protection officers

shall mean and include the same classes of officers which are eligible for such state salary supplements under the law as of July 1, 2003.

(c) Full funding as required in Subsubparagraph (a) of this Subparagraph shall be equal to the amount which is required to meet the requirements of law.

(d) Neither the governor nor the legislature may reduce an appropriation made pursuant to this Subparagraph except that the governor may reduce such an appropriation using means provided in the Act containing the appropriation, provided that two-thirds of the elected members of each house of the legislature consent to any such reduction in writing.

(E) Balanced Budget. Appropriations ~~by the legislature~~ from the state general fund and dedicated funds for any fiscal ~~year~~ year, except funds allocated by Article VII, ~~Section 4, Paragraphs (D) and (E)~~ Section 8, Paragraphs (B) and (C), shall not exceed the official forecast in effect at the time the appropriations are made. Appropriations of recurring revenue from the state general fund and dedicated funds, shall comply with the provisions of Subparagraph (C)(2) of this Section.

(F) Projected Deficit. (1) The legislature by law shall establish a procedure to determine if appropriations will exceed the official forecast and an adequate method for adjusting appropriations in order to eliminate a projected deficit. Any law establishing a procedure to determine if appropriations will exceed the official forecast and methods for adjusting appropriations, including any constitutionally protected or mandated allocations or appropriations, once enacted, shall not be changed except by specific legislative instrument which receives a favorable vote of two-thirds of the elected members of each house of the legislature. Notwithstanding the provisions of Article III, Section 2 of this constitution, such law may be introduced and considered in any regular session of the legislature.

(2)(a) Notwithstanding any other provision of this constitution to the contrary, adjustments to any constitutionally protected or mandated allocations or appropriations, and transfer of monies associated with such adjustments, are authorized when state general fund allocations or appropriations have been reduced in an aggregate amount equal to at least seven-tenths of one percent of the total of such allocations and appropriations for a fiscal year. Such adjustments may not exceed five percent of the total appropriation or allocation from a fund for the fiscal year. For purposes of this Subsubparagraph, reductions to expenditures required by Article VIII, Section 13(B) of this constitution shall not exceed one percent and ~~such reductions~~ shall not be applicable to instructional activities included within the meaning of instruction pursuant to the Minimum Foundation Program formula. Notwithstanding any other provisions of this constitution to the contrary, monies transferred as a result of such budget adjustments are deemed available for appropriation and expenditure in the year of the transfer from one fund to another, but in no event shall the aggregate amount of any transfers exceed the amount of the deficit.

(b) Notwithstanding any other provision of this constitution to the contrary, for the purposes of the budget estimate and enactment of the budget for the next fiscal year, when the official forecast of recurring revenues for the next fiscal year is at least one percent less than the official forecast for the current fiscal year, the following procedure may be employed to avoid a budget deficit in the next fiscal year. An amount not to exceed five percent of the total appropriations or allocations for the current fiscal year from any fund established by law or this constitution shall be available for expenditure in the next fiscal year for a purpose other than as specifically provided by law or this constitution. For the purposes of this Subsubparagraph, an amount not to exceed one percent of the current fiscal year appropriation for expenditures required by Article VIII, Section 13(B) of this constitution shall be available for expenditures for other purposes in the next fiscal year. Notwithstanding any other provisions of this constitution to the contrary, monies made available as authorized under this Subsubparagraph may be transferred to a fund for which revenues have been forecast to be less than the revenues in the current fiscal year for such fund. Monies transferred as a result of the budget actions authorized by this Subsubparagraph are deemed available for appropriation and expenditure, but in no event shall the aggregate amount of any such transfers exceed the amount of the difference between the official forecast for the current fiscal year and the next fiscal year.

(c) The legislature may provide by law for the implementation of the provisions of this Subparagraph.

(3) If within thirty days of the determination that appropriations will exceed the official forecast the necessary adjustments in appropriations are not made to eliminate the projected deficit, the governor shall call a special session of the legislature for this purpose unless the legislature is in regular session. This special session shall commence as soon as possible as allowed by the provisions of this constitution, including but not limited to Article III, Section 2(B).

(4) The provisions of Subparagraphs (1) and (2) of this Paragraph shall not be applicable to, nor affect:

(a) The Bond Security and Redemption Fund or any bonds secured thereby, or any other funds pledged as security for bonds or other evidences of indebtedness.

(b) The allocations provided for by Article VII, ~~Section 4(D) and (E)~~ Section 8, Paragraphs (B) and (C) of this constitution.

(c) The contributions made in accordance with Article X, Section 29(E) of this constitution.

(d) ~~The Louisiana Education Quality Trust Fund as defined in Article VII, Section 10.1(A)(1) of this constitution.~~

~~(e)~~ The Millennium Trust as provided in Article VII, Section ~~10.8~~ 20 of this constitution, except for appropriations from the trust.

~~(f)~~ (e) Any monies not required to be deposited in the state treasury as provided in Article VII, Section ~~9~~ 13 of this constitution.

~~(g)~~ (f) The Medicaid Trust Fund for the Elderly created under the provisions of R.S. 46:2691 et seq.

~~(h) The Revenue Stabilization Trust Fund, as provided in Article VII, Section 10.15 of this constitution.~~

~~(i)~~ (g) The Louisiana Unclaimed Property Permanent Trust Fund, as provided in Article VII, Section ~~28~~ 42 of this Constitution.

(G) Year End Deficit. If a deficit exists in any fund at the end of a fiscal year, that deficit shall be eliminated no later than the end of the next fiscal year.

(H) Publication. The legislature shall have published a regular statement of receipts and expenditures of all state money at intervals of not more than one year.

(I) Public Purpose. No appropriation shall be made except for a public purpose.

(J) Definition of Funds. For the purposes of this Article, the state general fund and dedicated funds shall be all money required to be deposited in the state treasury, except that money the origin of which is:

(1) The federal government.

(2) Self-generated collections by any entity subject to the policy and management authority established by Article VIII, Sections 5 through 7.

(3) A transfer from another state agency, board, or commission.

(4) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, ~~Section 4, Paragraphs (D) and (E)~~ Section 8, Paragraphs (B) and (C).

§15. Budget Stabilization Fund

Section 15.(A) There is hereby established in the state treasury a Budget Stabilization Fund, hereafter referred to in this Section as the "fund". After compliance with the provisions of Article VII, Section 13(B) of this constitution relative to the Bond Security and Redemption Fund, the treasurer shall make deposits into the fund as follows:

(1) All money available for appropriation from the state general fund and dedicated funds in excess of the expenditure limit, except funds allocated by Article VII, Section 8, Paragraphs (B) and (C) of this constitution.

(2) Twenty-five percent of any money designated in the official forecast as nonrecurring as provided in Article VII, Section 14(D)(2) of this constitution.

(3) Any money appropriated or transferred to the fund by the legislature.

(4) An amount equivalent to the money received by the state from the federal government for the reimbursement of costs associated with a federally declared disaster, not to exceed the amount of costs appropriated out of the fund for the same disaster pursuant to Subparagraph (C)(3) of this Section.

(B) Money in the fund shall be invested as provided by law. Earnings realized in each fiscal year on the investment of monies in the fund shall be deposited to the credit of the fund. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.

(C) The money in the fund shall not be available for appropriation or use except under the following conditions:

(1) If the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, the difference, not to exceed one-third of the fund shall be incorporated into the next year's official forecast only after the consent of two-thirds of the elected members of each house of the legislature is obtained. If the legislature is not in session, the two-thirds consent requirement shall be obtained by procedures provided by law.

(2) If a deficit for the current fiscal year is projected due to a decrease in the official forecast, an amount equal to one-third of the fund not to exceed the projected deficit may be appropriated after the consent of two-thirds of the elected members of each house of the legislature is obtained. If the legislature is not in session, the two-thirds consent requirement shall be obtained by procedures provided by law.

(3) If there is a federally declared disaster in the state, up to one-third of the fund, not to exceed the state costs associated with the disaster, may be appropriated after the consent of two-thirds of the elected members of each house of the legislature is obtained. If the legislature is not in session, the two-thirds consent requirement shall be obtained by procedures provided by law.

(4) In no event shall the amount included in the official forecast for the next fiscal year pursuant to Subparagraph (1) of this Paragraph, plus the amount appropriated in the current fiscal year pursuant to Subparagraph (2) of this Paragraph, plus the amount appropriated pursuant to Subparagraph (3) of this Paragraph exceed one-third of the fund balance at the beginning of the current fiscal year.

(5) No appropriation or deposit to the fund shall be made if such appropriation or deposit would cause the balance in the fund to exceed seven and one-half percent of total state revenue receipts for the previous fiscal year.

§16. Transportation Trust Fund

Section 16.(A) Creation of fund. There shall be established in the state treasury a special trust fund known as the Transportation Trust Fund ("the trust fund") in which shall be deposited the "excess revenues" as defined herein which are a portion of the avails received in each year from all taxes levied on gasoline and motor fuels and on special fuels (said avails referred to as the "revenues") as provided herein. After satisfying pledges respecting that portion of the revenues attributable to the tax rates in effect at the time of such pledges for the payment of obligations for bonds or other evidences of indebtedness on January 1, 1990, the treasurer shall allocate such portion of the revenues received in each year as necessary to pay all principal, interest, premium, if any, and other obligations incident to the issuance, security, and payment in respect of bonds as authorized in Paragraph (C) of this Section. Thereafter, the portion of the revenues remaining shall be deposited in the Bond Security and Redemption Fund in the state treasury. After the payment of any obligations for bonds or other evidences of indebtedness in existence on January 1, 1990, which are secured by revenues; (2) payments in respect of bonds authorized in Paragraph (C) of this Section; and (3) credit to the Bond Security and Redemption Fund, the treasurer shall deposit in and credit to the trust fund all of the revenues remaining (the "excess revenues") from the avails of all taxes levied on gasoline and motor fuels and on special fuels. Purchases of gasoline, diesel fuel, or special fuels which are subject to excise tax under Chapter 7 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 shall be exempt from the state sales tax and any sales tax levied by a political subdivision as defined by Article VI, Section 44(2). All monies appropriated by the Federal Highway Administration and the Federal Aviation Administration, or their successors, either reimbursed or paid directly, shall be paid directly or deposited in and credited to the trust fund.

(B)(1) Except as provided for in Subparagraph (2) of this Paragraph, the monies in the trust fund shall be appropriated or dedicated solely and exclusively for the costs for and associated with construction and maintenance of the roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program or its successor, ports, airports, transit, and the Parish Transportation Fund or its successor and for the payment of all principal, interest, premium, if any, and other obligations incident to the issuance, security, and payment in respect of bonds or other obligations payable from the trust fund as authorized in Paragraph (D) of this Section. Unless pledged to the repayment of bonds authorized in Paragraphs (C) or (D) of this Section, the monies in the trust fund allocated to ports, airports, flood control, parish transportation, and state highway construction shall be appropriated annually by the legislature only pursuant to programs established by law which establish a system of priorities for the expenditure of such monies, except that the Transportation Infrastructure Model for Economic Development, which shall include only those projects enumerated in House Bill 17 of the 1989 First Extraordinary Session of the Legislature and US Highway 61 from Thompson Creek to the Mississippi Line, in lieu of "US 61-Bains to Mississippi Line", and US Highway 165 from I-10 to Alexandria to Monroe to Bastrop and thence on US Highway 425 from Bastrop to the Arkansas Line, in lieu of "US 165-I-10 Alexandria-Monroe-Bastrop-Arkansas Line" and LA 15-Natchez, Mississippi to Chase in lieu of "LA 15-Natchez, Mississippi to Monroe", shall be funded as provided by law. The state-generated tax monies appropriated for ports, Parish Transportation Fund, or its successor, and the Statewide Flood-Control Program, or its successor shall not exceed twenty percent annually of the state-generated tax revenues in the trust fund; provided, however, that no less than the avails of one cent of the excise tax on gasoline and special fuels shall be appropriated each year to the Parish Transportation Fund, or its successor. Beginning with the appropriation for Fiscal Year 2025-2026, the annual appropriation for airports shall be calculated as provided by law. Unencumbered and unexpended balances at the end of each fiscal year shall remain in the trust fund. The earnings realized in each fiscal year on the investment of monies in the trust fund shall be deposited in and credited to the trust fund.

(2) There is hereby established in the Transportation Trust Fund a special subfund to be known as the "Construction Subfund", hereinafter referred to as "the subfund". The monies in the subfund shall be appropriated and dedicated solely for the direct costs associated with actual project delivery, construction, and maintenance of transportation and capital transit infrastructure projects of the state and local government. The monies in the subfund that are appropriated by the legislature to the Department of Transportation and Development, or its successor, shall not be utilized by the department for the payment of employee wages and related benefits or employee retirement benefits.

(C) The State Bond Commission or its successor, may issue and sell bonds, notes, or other obligations ("Bonds") secured by a pledge of a portion of the revenues not to exceed the avails of four cents per gallon of the taxes on gasoline and motor fuels and on special fuels received by the state treasurer. Bonds so issued may also be secured by a pledge of all or a portion of excess revenues as additional security therefor, and if so pledged any portion thereof needed to pay principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment in respect to Bonds may be expended by the treasurer without the need for legislative appropriation. The Bonds may be issued in the manner set forth in this Section to provide for the costs for and associated with construction and maintenance of the roads and bridges of the state and federal highway systems, Statewide Flood- Control Program, ports, airports, and for any other purpose for which monies in the trust fund may be expended as provided by law. Such Bonds shall not be considered to be debt under Article VII, Section 10 of this constitution, unless the provisions of Article VII, Section 10, relative to incurring debt by the state are met, in which case the full faith and credit of the state may also be pledged in addition to the revenues received by the treasurer.

(D) The State Bond Commission or its successor may also issue and sell bonds, notes, or other obligations secured by a pledge of the excess revenues deposited in the trust fund, which shall otherwise be issued in the manner and for the purposes provided for in this Section, and if so pledged any portion thereof needed to pay principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment in respect thereof may be expended by the treasurer without the need for legislative appropriation.

(E) Bonds, notes, or other obligations issued pursuant to the provisions of Paragraphs (C) or (D) of this Section may be issued in the manner provided by resolution of the State Bond Commission or its successor under the authority of said Paragraphs without compliance with any other requirement of this constitution or law. Paragraphs (C) and (D) of this Section shall be deemed self-operative.

§17. Coastal Protection and Restoration Fund

Section 17.(A) There shall be established in the state treasury the Coastal Protection and Restoration Fund to provide a dedicated, recurring source of revenues for the development and implementation of a program to protect and restore Louisiana's coastal area.

(B) The money in the fund shall be invested as provided by law and any earnings realized on investment of money in the fund shall be deposited in and credited to the fund. Money from donations, transfers, appropriations, or dedications, may be deposited in and credited to the fund. Any unexpended money remaining in the fund at the end of the fiscal year shall be retained in the fund.

(C) The money in the fund may be appropriated for purposes consistent with the Coastal Protection Plan developed by the Coastal Protection and Restoration Authority or its successor. No appropriation shall be made from the fund inconsistent with the purposes of the plan.

(D)(1)(a) Subject to Section 13(B) of this Article, in each fiscal year, the federal revenues that are received by the state generated from Outer Continental Shelf energy production, including but not limited to oil and gas activity, wind energy, solar energy, tidal energy, wave energy, geothermal energy, and other alternative or renewable energy production or sources, and eligible, as provided by federal law, to be used for the purposes of this Paragraph shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund.

(b) Federal revenues credited to the Coastal Protection and Restoration Fund pursuant to this Paragraph shall be used only for the purposes of coastal protection, including conservation, coastal restoration, hurricane protection, and infrastructure directly impacted by coastal wetland losses.

(2) The treasurer shall deposit in and credit to the Coastal Protection and Restoration Fund all other monies dedicated to the fund by law. Once enacted, such dedication shall not be changed except by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature.

§18. Permanent Trust Funds

Section 18. (A) Funds created by the legislature and designated as permanent trust funds shall be subject to the following restrictions:

(1) Except as otherwise provided in this Section, funds deposited into a permanent trust fund shall constitute its principal and shall be held in trust permanently and invested by the state treasurer as provided by law.

(2) Except as authorized in this constitution, no portion of the principal of a permanent trust fund, except for investment purposes as authorized by law, may be removed.

(3) Interest and investment earnings from monies held in a permanent trust shall not constitute any portion of the principal and may be dedicated as provided by law. Once enacted, any such dedication shall not be changed except by a law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature.

(B) Unless provided otherwise by this constitution or by the provisions of the subfund, the provisions of Paragraph (A) of this Section shall apply to any subfund created within a permanent trust.

(C) A fund's status as a permanent trust fund may only be changed by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature.

(D) Each of the following shall be permanent trust funds:

(1) The Millennium Trust.

(2) The Louisiana Unclaimed Property Permanent Trust Fund.

(3) Any other trust designated by law as a permanent trust fund.

§19. Program Funds

Section 19.(A) By a law enacted by two-thirds of the elected members of each house, the legislature may create or designate a fund as a program fund in the state treasury. A program fund shall not be changed except by a law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature. The two-thirds vote required herein may only be changed by two-thirds vote of the elected members of each house of the legislature. The purposes of the program funds designated herein shall be retained and may only be changed by a two-thirds vote of the elected members of each house of the legislature.

(B) Each of the following funds shall be a program fund:

(1) The Artificial Reef Development Fund.

(2) The Oil Spill Contingency Fund.

(3) The Oilfield Site Restoration Fund.

(4) The Louisiana Fund.

(5) The Local Revenue Fund.

(6) Any other fund designated by law as a program fund.

~~§10.1. Quality Trust Fund; Education~~

~~Section 10.1.(A) Louisiana Education Quality Trust Fund. (1) Effective January 1, 1987, there shall be established in the state treasury as a special permanent trust fund the Louisiana Education Quality Trust Fund, hereinafter referred to as the "Permanent Trust Fund." After allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of this constitution, and notwithstanding Article XIV, Section 10 of this constitution, the treasurer shall deposit in and credit to the Permanent Trust Fund all money which is received after the first one hundred million dollars from the federal government under Section 1337(g) of Title 43 of the United States Code which is attributable to mineral production activity or leasing activity on the Outer Continental Shelf which has been held in escrow pending a settlement between the United States and the state of Louisiana; twenty-five percent of the recurring revenues received under Section 1337(g) of Title 43 of the United States Code which are attributable to mineral production activity or leasing activity on the Outer Continental Shelf; twenty-five percent of the interest income earned on investment of monies in the Permanent Trust Fund; seventy-five percent of the realized capital gains on investment of the Permanent Trust Fund, unless such percentage is changed by law enacted by two-thirds of the elected members of each house of the legislature; and twenty-five percent of the dividend income earned on investment of the Permanent Trust Fund. No appropriation shall be made from the Permanent Trust Fund. If any such money has been received prior to the effective date of this Section, the treasurer shall transfer from the state general fund to the Permanent Trust Fund on the effective date of this Section an amount of money which shall make the Permanent Trust Fund balance equal to the amount of such money previously received, except for the first one hundred million dollars. After six hundred million dollars has been credited to the Permanent Trust Fund, the sum of fifty million dollars shall be credited to the Coastal Environment Protection Trust Fund, as established in R.S. 30:313, from those monies received from the federal government under Section 1337(g) of Title 43 of the United States Code which is attributable to mineral production activity or leasing activity on the Outer Continental Shelf and which has been held in escrow pending a settlement between the United States and the state of Louisiana; all funds in excess of seven hundred fifty million dollars shall be credited to the Permanent Trust Fund.~~

~~(2) After allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the constitution, and notwithstanding Article XIV, Section 10 of the constitution, seventy-five percent of the recurring revenues received under Section 1337(g) of Title 43~~

~~of the United States Code which are attributable to mineral production activity or leasing activity, and the percent remaining of the realized capital gains and interest income and dividend income earned on investment of the Permanent Trust Fund after the deposit required to the Permanent Trust Fund in Paragraph A(1) of this Section shall be deposited and credited to a special fund which is hereby created in the state treasury and which shall be known as the Louisiana Quality Education Support Fund, hereinafter referred to as the "Support Fund".~~

~~(3) All recurring revenues and interest earnings shall be credited to the respective funds as provided in Subparagraphs (1) and (2) above until the balance in the Permanent Trust Fund equals two billion dollars. After the Permanent Trust Fund reaches a balance of two billion dollars, all interest earnings on the Permanent Trust Fund shall be credited to the Support Fund and all recurring revenues shall be credited to the State General Fund.~~

~~(B)Investment. The money credited to the Permanent Trust Fund pursuant to Paragraph (A) of this Section shall be permanently credited to the Permanent Trust Fund and shall be invested by the treasurer. Notwithstanding any provision of this constitution or other law to the contrary, a portion of money in the Permanent Trust Fund, not to exceed thirty-five percent, may be invested in stock. The legislature shall provide for procedures for the investment of such monies by law. The treasurer shall contract, subject to the approval of the State Bond Commission, for the management of such investments. The amounts in the Support Fund shall be available for appropriation to pay expenses incurred in the investment and management of the Permanent Trust Fund and for educational purposes only as provided in Paragraphs (C) and (D) of this Section.~~

~~(C)Reports; Allocation. (1) The State Board of Elementary and Secondary Education and the Board of Regents shall annually submit to the legislature and the governor not less than sixty days prior to the beginning of each regular session of the legislature a proposed program and budget for the expenditure of the monies in the Support Fund. Proposals for such expenditures shall be designed to improve the quality of education and shall specifically designate those monies to be used for administrative costs, as defined and authorized by law.~~

~~(2) Except for appropriations to pay expenses incurred in the investment and management of the Permanent Trust Fund, the legislature shall appropriate from the Support Fund only for educational purposes provided in Paragraph (D) of this Section and shall appropriate fifty percent of the available funds for higher educational purposes and fifty percent for elementary and secondary educational purposes. Those monies to be used for administrative costs shall be expended for such purposes only if so approved and appropriated by the legislature.~~

~~(3)The legislature shall appropriate the total amount intended for higher educational purposes to the Board of Regents and the total amount intended for elementary and secondary educational purposes to the State Board of Elementary and Secondary Education which boards shall allocate the monies so appropriated to the programs as previously approved by the legislature.~~

~~(4) The monies appropriated by the legislature and disbursed from the Support Fund shall not displace, replace, or supplant appropriations from the general fund for elementary and secondary education, including implementing the Minimum Foundation Program, or displace, replace, or supplant funding for higher education. For elementary and secondary education and for higher education, this Paragraph shall mean that no appropriation for any fiscal year from the Support Fund shall be made for any purpose for which a general fund appropriation was made in the previous year unless the total appropriations for that fiscal year from the state general fund for such purpose exceed general fund appropriations for the previous year. This Paragraph shall in no way limit general fund appropriations in excess of the minimum amounts herein established.~~

~~(D) Disbursement, Higher Education and Elementary and Secondary Education.~~

~~(1) The treasurer shall disburse not more than fifty percent of the monies in the Support Fund as that money is appropriated by the legislature and allocated by the Board of Regents for any or all of the following higher educational purposes to enhance economic development:~~

~~(a) The carefully defined research efforts of public and private universities in Louisiana.~~

~~(b) The endowment of chairs for eminent scholars.~~

~~(c) The enhancement of the quality of academic, research, or agricultural departments or units within a community college, college, or university. These funds shall not be used for athletic purposes or programs.~~

~~(d) The recruitment of superior graduate students.~~

~~(2) The treasurer shall disburse not more than fifty percent of the monies in the Support Fund as that money is appropriated by the legislature and allocated by the State Board of Elementary and Secondary Education for any or all of the following elementary and secondary educational purposes:~~

~~(a) To provide compensation to city or parish school board professional instructional employees.~~

~~(b) To insure an adequate supply of superior textbooks, library books,equipment, and other instructional materials.~~

~~(c) To fund exemplary programs in elementary and secondary schools designed to improve elementary or secondary student academic achievement or vocational-technical skill.~~

~~(d) To fund carefully defined research efforts, including pilot programs, designed to improve elementary and secondary student academic achievement.~~

~~(e) To fund school remediation programs and preschool programs.~~

~~(f) To fund the teaching of foreign languages in elementary and secondary schools.~~

~~(g) To fund an adequate supply of teachers by providing scholarships or stipends to prospective teachers in academic or vocational-technical areas where there is a critical teacher shortage.~~

~~§10.2. Coastal Protection and Restoration Fund~~

~~Section 10.2(A) There shall be established in the state treasury the Coastal Protection and Restoration Fund to provide a dedicated, recurring source of revenues for the development and implementation of a program to protect and restore Louisiana's coastal area.~~

~~Of revenues received in each fiscal year by the state as a result of the production of or exploration for minerals, hereinafter referred to as mineral revenues from severance taxes, royalty payments, bonus payments, or rentals, and excluding such revenues received by the state as a result of grants or donations when the terms or conditions thereof require otherwise, the treasurer shall make the following allocations:~~

~~(1) To the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of this constitution.~~

~~(2) To the political subdivisions of the state as provided in Article VII, Sections 4(D) and (E) of this constitution.~~

~~(3) As provided by the requirements of Article VII, Sections 10-A and 10.1 of this constitution.~~

~~(B)(1) After making the allocations provided for in Paragraph (A), the treasurer shall then deposit in and credit to the Coastal Protection and Restoration Fund any amount of mineral revenues that may be necessary to insure that a total of five million dollars is deposited into such fund for the fiscal year from this source, provided that the balance of the fund which consists of mineral revenues from severance taxes, royalty payments, bonus payments, or rentals shall not exceed an amount provided by law, but in no event shall the amount provided by law be less than five hundred million dollars.~~

~~(2) After making the allocations and deposits provided for in Paragraphs (A) and (B)(1) of this Section, the treasurer shall deposit in and credit to the Coastal Protection and Restoration Fund as follows:~~

~~(a) Ten million dollars of the mineral revenues in excess of six hundred million dollars which remain after the allocations provided for in Paragraph (A) are made by the treasurer.~~

~~(b) Ten million dollars of the mineral revenues in excess of six hundred fifty million dollars which remain after the allocations provided in Paragraph (A) are made by the treasurer.~~

~~However, the balance of the fund which consists of mineral revenues from severance taxes, royalty payments, bonus payments, or rentals shall not exceed an amount provided by law, but in no event shall the amount provided by law be less than five hundred million dollars.~~

~~(C) The money in the fund shall be invested as provided by law and any earnings realized on investment of money in the fund shall be deposited in and credited to the fund. Money from other sources, such as donations, appropriations, or dedications, may be deposited in and credited to the fund; however, the balance of the fund which consists of mineral revenues from severance taxes, royalty payments, bonus payments, or rentals shall not exceed an amount provided by law, but in no event shall the amount provided by law be less than five hundred million dollars. Any unexpended money remaining in the fund at the end of the fiscal year shall be retained in the fund.~~

~~(D) The money in the fund may be appropriated for purposes consistent with the Coastal Protection Plan developed by the Coastal Protection and Restoration Authority, or its successor.~~

~~No appropriation shall be made from the fund inconsistent with the purposes of the plan.~~

~~(E)(1) Subject to Sections 9(B) and 10.1 of this Article, in each fiscal year, the federal revenues that are received by the state generated from Outer Continental Shelf energy production, including but not limited to oil and gas activity, wind energy, solar energy, tidal energy, wave energy, geothermal energy, and other alternative or renewable energy production or sources, and eligible, as provided by federal law, to be used for the purposes of this Paragraph shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund.~~

~~(2) Federal revenues credited to the Coastal Protection and Restoration Fund pursuant to this Paragraph shall be used only for the purposes of coastal protection, including conservation, coastal restoration, hurricane protection, and infrastructure directly impacted by coastal wetland losses.~~

~~(3) The fund balance limitations provided for in Paragraph (B) of this Section relative to the mineral revenues deposited to this fund shall not apply to revenues deposited pursuant to the provisions of this Paragraph.~~

~~(F)(1) Notwithstanding the provisions of Article VII, Section 10, Article VII, Section 10.3, Article VII, Section 10.8, or any other provision of this constitution to the contrary, if, after July 1, 2006, the state securitizes any portion of the revenues received from the Master Settlement Agreement executed November 23, 1998, and approved by Consent Decree and Final Judgment entered in the case "Richard P. Ieyoub, Attorney General, ex rel. State of Louisiana v. Philip Morris, Incorporated, et al.," bearing Number 98-6473 on the docket of the Fourteenth Judicial District for the parish of Calcasieu, state of Louisiana, the treasurer shall transfer to the fund established in Paragraph A of this Section twenty percent in the aggregate of the revenues received as a result of the securitization occurring after July 1, 2006.~~

~~(2) The legislature may appropriate up to twenty percent of the funds deposited into the fund pursuant to Subparagraph (1) of this Paragraph to the Barrier Island Stabilization and Preservation Fund to be used for purposes of the Louisiana Coastal Wetlands Conservation and Restoration Program.~~

~~(3) The fund balance limitations provided for in Paragraph (B) of this Section relative to the mineral revenues deposited to this fund shall not apply to revenues deposited pursuant to the provisions of this Paragraph.~~

~~§10.3. Budget Stabilization Fund~~

~~Section 10.3.(A) There is hereby established in the state treasury a Budget Stabilization Fund hereinafter referred to as the fund. Money shall be deposited in the fund as follows:~~

~~(1) All money available for appropriation from the state general fund and dedicated funds in excess of the expenditure limit, except funds allocated by Article VII, Section 4, Paragraphs (D) and (E), shall be deposited in the fund.~~

~~(2)(a) All revenues received in each fiscal year by the state in excess of seven hundred fifty million dollars, hereinafter referred to as the base, as a result of the production of or exploration for minerals, hereinafter referred to as mineral revenues, including severance taxes, royalty payments, bonus payments, or rentals, and excluding such revenues designated as nonrecurring pursuant to Article VII, Section 10(B) of the constitution, any such revenues received by the state as a result of grants or donations when the terms or conditions thereof require otherwise, and revenues derived from any tax on the transportation of minerals, shall be deposited in the fund after the following allocations of said mineral revenues have been made:~~

~~(i) To the Bond Security and Redemption Fund as provided by Article VII, Section 9 (B) of this constitution.~~

~~(ii) To the political subdivisions of the state as provided in Article VII, Sections 4 (D) and (E) of this constitution.~~

~~(iii) As provided by the requirements of Article VII, Section 10-A and 10.1 of this constitution.~~

~~(b) The base may be increased every ten years beginning in the year 2000 by a law enacted by two-thirds of the elected members of each house of the legislature. Any such increase shall not exceed fifty percent in the aggregate of the increase in the consumer price index for the immediately preceding ten years.~~

~~(3) Twenty-five percent of any money designated in the official forecast as nonrecurring as provided in Article VII, Section 10(D)(2) of this constitution shall be deposited in and credited to the fund.~~

~~(4) Any money appropriated to the fund by the legislature including any appropriation to the fund from money designated in the official forecast as provided in Article VII, Section 10(D)(2) of this constitution shall be deposited in the fund.~~

~~(5) An amount equivalent to the money received by the state from the federal government for the reimbursement of costs associated with a federally declared disaster, not to exceed the amount of costs appropriated out of the fund for the same disaster pursuant to Subparagraph (C)(3) of this Section.~~

~~(B) Money in the fund shall be invested as provided by law. Earnings realized in each fiscal year on the investment of monies in the fund shall be deposited to the credit of the fund. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.~~

~~(C) The money in the fund shall not be available for appropriation or use except under the following conditions:~~

~~(1) If the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, the difference, not to exceed one-third of the fund shall be incorporated into the next year's official forecast only after the consent of two-thirds of the elected members of each house of the legislature. If the legislature is not in session, the two-thirds requirement may be satisfied upon obtaining the written consent of two-thirds of the elected members of each house of the legislature in a manner provided by law.~~

~~(2) If a deficit for the current fiscal year is projected due to a decrease in the official forecast, an amount equal to one-third of the fund not to exceed the projected deficit may be appropriated after the consent of two-thirds of the elected members of each house of the legislature. Between sessions of the legislature the appropriation may be made only after the written consent of two-thirds of the elected members of each house of the legislature.~~

~~(3) If there is a federally declared disaster in the state, up to one-third of the fund, not to exceed the state costs associated with the disaster, may be appropriated after the consent of two-thirds of the elected members of each house of the legislature. Between sessions of the legislature, the appropriation may be made only with written consent of two-thirds of the elected members of each house of the legislature.~~

~~(4) In no event shall the amount included in the official forecast for the next fiscal year pursuant to Subparagraph (1) of this Paragraph, plus the amount appropriated in the current fiscal year pursuant to Subparagraph (2) of this Paragraph, plus the amount appropriated pursuant to Subparagraph (3) of this Paragraph exceed one-third of the fund balance at the beginning of the current fiscal year.~~

~~(5) No appropriation or deposit to the fund shall be made if such appropriation or deposit would cause the balance in the fund to exceed four percent of total state revenue receipts for the previous fiscal year.~~

~~§10.5. Mineral Revenue Audit and Settlement Fund~~

~~Section 10.5.(A) There shall be established in the state treasury the Mineral Revenue Audit and Settlement Fund, hereinafter referred to as the "fund". Of revenues received in each fiscal year by the state through settlements or judgments which equal, in both principal and interest, five million dollars or more for each such settlement or judgment, resulting from underpayment to the state of severance taxes, royalty payments, bonus payments, or rentals, the treasurer shall make the following allocations as required:~~

~~(1) To the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of this constitution.~~

~~(2) To the political subdivisions of the state as provided in Article VII, Section 4(D) and (E) of this constitution.~~

~~(3) As provided by the requirements of Article VII, Sections 10-A, 10.1, 10.2, and 10.3 of this constitution.~~

~~(B) After making the allocations provided for in Paragraph (A), the treasurer shall then deposit in and credit to the Mineral Revenue Audit and Settlement Fund any such remaining revenues. Any revenues deposited in and credited to the fund shall be considered mineral revenues from severance taxes, royalty payments, bonus payments, or rentals for purposes of determining deposits and credits to be made in and to the Coastal Protection and Restoration Fund as provided in Article VII, Section 10.2 of this constitution. Any revenues deposited in and credited to the fund shall not be considered mineral revenues for purposes of the Budget Stabilization Fund as provided in Article VII, Section 10.3 of this constitution. Money in the fund shall be invested as provided by law. The earnings realized in each fiscal year on the investment of monies in the Mineral Revenue Audit and Settlement Fund shall be deposited in and credited to the Mineral Revenue Audit and Settlement Fund.~~

~~(C) After making the allocations provided for in Paragraph (A), the treasurer shall credit thirty-five million dollars to the Coastal Protection and Restoration Fund, and thereafter any monies credited to the fund in any fiscal year may be annually appropriated by the legislature only for the purposes of retirement in advance of maturity through redemption, purchase, or repayment of debt of the state, pursuant to a plan proposed by the State Bond Commission to maximize the savings to the state, for payments against the unfunded accrued liability of the public retirement systems which are in addition to any payments required for the annual amortization of the unfunded accrued liability of the public retirement systems, required by Article X, Section 29 of this constitution; however, any such payment to the public retirement systems shall not be used, directly or indirectly, to fund cost-of-living increases for such systems, and for deposit in the Coastal Protection and Restoration Fund.~~

~~§10.6. Oilfield Site Restoration Fund~~

~~Section 10.6 (A) Oilfield Site Restoration Fund. Effective January 4, 1996, there shall be established in the state treasury, as a special fund, the Oilfield Site Restoration Fund, hereinafter referred to as the restoration fund. Out of the funds remaining in the Bond Security and Redemption Fund after a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state which become due and payable within any fiscal year as required by Article VII, Section 9(B) of this constitution, the treasurer shall pay into the restoration fund all of the following:~~

~~(1) All revenue from the types and classes of fees, penalties, other revenues, or judgments associated with site cleanup activities paid into the restoration fund as provided by law on the effective date of this Section. Such revenue shall be deposited in the restoration fund even if the names of such fees, other revenues, or penalties are changed.~~

~~Any increase in the amount charged for such fees, penalties, other revenues, or judgments associated with site cleanup activities enacted by the legislature after the effective date of this Section, for the purpose of orphaned oilfield site restoration shall be irrevocably dedicated and deposited in the restoration fund.~~

~~(2) The balance remaining on January 4, 1996 in the Oilfield Site Restoration Fund established by law.~~

~~(3) All funds or revenues which may be donated expressly to the restoration fund.~~

~~(4) All site-specific trust account funds established by law.~~

~~(B) The monies in the restoration fund shall be appropriated by the legislature to the Department of Natural Resources, or its successor, and shall be used solely for the programs and purposes of oilfield site restoration as required by law.~~

~~(C) All unexpended and unencumbered monies in the restoration fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the manner provided by law. All interest earned on monies invested by the treasurer shall be deposited in the fund. The treasurer shall prepare and submit to the department on a quarterly basis a printed report showing the amount of money contained in the fund from all sources.~~

~~(D) The provisions of this Section shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).~~

~~§10.7. Oil Spill Contingency Fund~~

~~Section 10.7.(A) Oil Spill Contingency Fund. Effective January 4, 1996, there shall be established in the state treasury, as a special fund, the Oil Spill Contingency Fund, hereinafter referred to as the contingency fund. Out of the funds remaining in the Bond Security and Redemption Fund after a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state which become due and payable within any fiscal year as required by Article VII, Section 9(B) of this constitution, the treasurer shall pay into the contingency fund all of the following, on the effective date of this Section:~~

~~(1) All revenue from the types and classes of fees, taxes, penalties, judgments, reimbursements, charges, and federal funds collected or other revenue paid into the contingency fund as provided by law on the effective date of this Section. Such revenue shall be deposited in the contingency fund even if the names of such fees, taxes, penalties, judgments, reimbursements, charges, and federal funds collected or other revenues are changed.~~

~~Any increase in the amount charged for such fees, taxes, penalties, judgments, reimbursements, charges, and federal funds collected or other revenue, or any new fees, taxes, penalties, judgments, reimbursements, charges, and federal funds collected or other revenue enacted by the legislature for the purposes of abatement and containment of actual or threatened unauthorized discharges of oil after the effective date of this Section, shall be irrevocably dedicated and deposited in the contingency fund.~~

~~(2) The balance remaining on January 4, 1996 in the Oil Spill Contingency Fund established by law.~~

~~(3) All funds or revenues which may be donated expressly to the contingency fund.~~

~~(B) The monies in the contingency fund shall be appropriated by the legislature to be used solely for the programs and purposes of abatement and containment of actual or threatened unauthorized discharges of oil as provided by law, and for administrative expenses associated with such programs and purposes as provided by law.~~

~~(C) All unexpended and unencumbered monies in the contingency fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the manner provided by law. All interest earned on monies invested by the treasurer shall be deposited in the fund. The balance of the fund shall not exceed thirty million dollars or otherwise as provided by law.~~

~~(D) The provisions of this Section shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).~~

~~§10.8.~~ §20. Millennium Trust

~~Section 10.8.~~ Section 20. Millennium Trust

(A) Creation

(1) There shall be established in the state treasury as a special permanent trust known as the "Millennium Trust". After allocation of money to the Bond Security and Redemption Fund as provided in Article VII, ~~Section 9(B)~~ Section 13(B) of this constitution, the treasurer shall deposit in and credit to the Millennium Trust certain monies received as a result of the Master Settlement Agreement, hereinafter the "Settlement Agreement", executed November 23, 1998, and approved by

Consent Decree and Final Judgment entered in the case "Richard P. Ieyoub, Attorney General, ex rel. State of Louisiana v. Philip Morris, Incorporated, et al.", bearing Number 98-6473 on the docket of the Fourteenth Judicial District for the parish of Calcasieu, state of ~~Louisiana, and all dividend and interest income and all realized capital gains on investment of the monies in the Millennium Trust.~~ Louisiana.

The treasurer shall deposit in and credit to the Millennium Trust ~~the following amounts of monies received as a result of the Settlement Agreement:~~

~~(a) Fiscal Year 2000-2001, forty-five percent of the total monies received that year.~~

~~(b) Fiscal Year 2001-2002, sixty percent of the total monies received that year.~~

~~(c) Fiscal Year 2002-2003 and each fiscal year thereafter,~~ seventy-five percent of the total monies received ~~that year.~~ each fiscal year ~~However, beginning in Fiscal Year 2011-2012 after the balance in the Millennium Trust reaches a total of one billion three hundred eighty million dollars, the monies deposited in and credited to the Millennium Trust, received~~ as a result of the Settlement Agreement, which shall be allocated to the ~~various funds~~ TOPS Fund within the Millennium ~~Trust as provided in Subsubparagraphs (2)(b), (3)(b), and (4)(b) and (c) of this Paragraph.~~ Trust.

~~(d) For Fiscal Year 2000-2001, Fiscal Year 2001-2002, and Fiscal Year 2002-2003, ten percent of the total monies received in each of those years for credit to the Education Excellence Fund which, notwithstanding the provisions of Subparagraph (C)(1) of this Section, shall be appropriated for the purposes provided in Subsubparagraph (d) of Subparagraph (3) of Paragraph (C) of this Section.~~

(2)~~(a)~~ The Health Excellence Fund shall be established as a special fund within the Millennium Trust. Funding for the Health Excellence Fund shall be provided by law; however, no portion of the settlement agreement proceeds shall be deposited into the fund. ~~The treasurer shall credit to the Health Excellence Fund one-third of the Settlement Agreement proceeds deposited each year into the Millennium Trust, and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust investment earnings credited to the Health Excellence Fund.~~

~~(b) Beginning Fiscal Year 2011-2012, and each fiscal year thereafter, the treasurer shall credit to the Health Excellence Fund one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust investment earnings credited to the Health Excellence Fund.~~

~~(c) Beginning on July 1, 2012, after allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of this constitution, the state treasurer shall deposit in and credit to the Health Excellence Fund an amount equal to the revenues derived from the tax levied pursuant to R.S. 47:841(B)(3).~~

~~(3)(a) The Education Excellence Fund shall be established as a special fund within the Millennium Trust. The treasurer shall credit to the Education Excellence Fund one-third of the Settlement Agreement proceeds deposited each year into the Millennium Trust, and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature and the state superintendent of education as to the amount of Millennium Trust investment earnings credited to the Education Excellence Fund.~~

~~(b) Beginning Fiscal Year 2011-2012, and each fiscal year thereafter, the treasurer shall credit to the Education Excellence Fund one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature and the state superintendent of education as to the amount of Millennium Trust investment earnings credited to the Education Excellence Fund.~~

~~(4)(a)~~ The TOPS Fund shall be established as a special fund within the Millennium Trust. In addition to the deposits required pursuant to the provisions of Subparagraph (A)(1) of this Section, additional amounts may be deposited into the fund as provided by law. Settlement Agreement proceeds allocated to the TOPS Fund each year shall not constitute trust principal for purposes of Section 18 of this Article and may be appropriated as provided by law. ~~The treasurer shall deposit in and credit to the TOPS Fund one-third of the Settlement Agreement proceeds deposited into the Millennium Trust, and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust investment earnings credited to the TOPS Fund.~~

~~(b) Beginning Fiscal Year 2011-2012, and each fiscal year thereafter, the treasurer shall credit to the TOPS Fund one hundred percent of the Settlement Agreement proceeds deposited into the Millennium Trust, and one-third of all investment earnings on the investment of the Millennium Trust. The treasurer shall report annually to the legislature as to the amount of Millennium Trust Settlement Agreement proceeds and investment earnings credited to the TOPS Fund.~~

~~(c) Upon the effective date of this Subsubparagraph, the state treasurer shall deposit, transfer, or otherwise credit funds in an amount equal to such Settlement Agreement proceeds deposited in and credited to the Millennium Trust received by the state between April 1, 2011 and the effective date of this Subsubparagraph to the TOPS Fund.~~

~~(5)~~ (4) The amount of Settlement Agreement revenues deposited in the Millennium Trust and credited to the respective funds may be increased and the amount of such revenues deposited into the Louisiana Fund may be decreased by a specific legislative instrument which receives a favorable vote of two-thirds of the elected members of each house of the legislature.

~~(B) Investment. Monies credited to the Millennium Trust pursuant to Paragraph (A) of this Section shall be invested by the treasurer with the same authority and subject to the same restrictions as the Louisiana Education Quality Trust Fund. However, the portion of monies in the Millennium Trust which may be invested in stock may be increased to no more than fifty percent by a specific legislative instrument which receives a favorable vote of two-thirds of the elected members of each house of the legislature. The legislature shall provide for procedures for the investment of such monies by law. The treasurer may contract, subject to the approval of the State Bond Commission, for the management of such investments and, if a contract is entered into, amounts necessary to pay the costs of the contract shall be appropriated from the Millennium Trust.~~

(C) Appropriations. (1)~~(a) Appropriations from the Education Excellence Fund shall be limited to an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust allocated as provided by Paragraph (A) of this Section and as recognized by the Revenue Estimating Conference. Amounts determined to be available for appropriation shall be those aggregate investment earnings which are in excess of an inflation factor as determined by the Revenue Estimating Conference. The amount of realized capital gains on investment which may be included in the aggregate earnings available for appropriation in any year shall not exceed the aggregate of earnings from interest and dividends for that year.~~

~~(b)(i) For Fiscal Year 2011-2012, appropriations from the Health Excellence Fund shall be limited to an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the Health Excellence Fund as provided by Subsubparagraph (A)(2)(b) of this Section and as recognized by the Revenue Estimating Conference.~~

~~(ii) For Fiscal Year 2012-2013, and each fiscal year thereafter, appropriations from the Health Excellence Fund shall be limited to an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the Health Excellence Fund as provided by Subsubparagraph (A)(2)(b) of this Section and as recognized by the Revenue Estimating Conference and the amount of proceeds credited to and deposited into the Health Excellence Fund as provided by Subsubparagraph (A)(2)(c) of this Section.~~

~~(c)(i) For Fiscal Year 2011-2012, appropriations from the TOPS Fund shall be limited to the amount of Settlement Agreement proceeds credited to and deposited into the TOPS Fund as provided by Subsubparagraphs (A)(4)(b) and (c) of this Section, and an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the TOPS Fund as provided by Subsubparagraph (A)(4)(b) of this Section and as recognized by the Revenue Estimating Conference.~~

~~(ii) For Fiscal Year 2012-2013, and each fiscal year thereafter, appropriations from the TOPS Fund shall be limited to the amount of annual Settlement Agreement proceeds credited to and deposited into the TOPS Fund as provided in Subsubparagraph (A)(4)(b) of this Section, and an annual amount not to exceed the estimated aggregate annual earnings from interest, dividends, and realized capital gains on investment of the trust and credited to the TOPS Fund as provided in Subsubparagraph (A)(4)(b) of this Section and as recognized by the Revenue Estimating Conference.~~

~~(iii) Further, for Fiscal Year 2011-2012, and each fiscal year thereafter, amounts determined to be available for appropriation from the TOPS Fund from interest earnings shall be those aggregate investment earnings which are in excess of an inflation factor as determined by the Revenue Estimating Conference. The amount of realized capital gains on investment which may be included in the aggregate earnings available for appropriation in any year shall not exceed the aggregate of earnings from interest and dividends for that year.~~

~~(2)~~ Appropriations from the Health Excellence Fund shall be restricted to the following purposes:

(a) Initiatives to ensure the optimal development of Louisiana's children through the provision of appropriate health care, including children's health insurance, services provided by school-based health clinics, rural health clinics, and primary care clinics, and early childhood intervention programs targeting children from birth through age four including programs to reduce infant mortality.

(b) Initiatives to benefit the citizens of Louisiana with respect to health care through pursuit of innovation in advanced health care sciences, and the provision of comprehensive chronic disease management services.

(c) Each appropriation from the Health Excellence Fund shall include performance expectations to ensure accountability in the expenditure of such monies.

~~(3) Appropriations from the Education Excellence Fund shall be limited as follows:~~

~~(a) Fifteen percent of monies available for appropriation in any fiscal year from the Education Excellence Fund shall be appropriated to the state superintendent of education for distribution on behalf of all children attending private elementary and secondary schools that have been approved by the State Board of Elementary and Secondary Education, both academically and as required for such school to receive money from the state.~~

~~(b) Appropriations shall be made each year to the Louisiana Educational Television Authority in the amount of seventy-five thousand dollars and to the Louisiana School for the Deaf, the Louisiana School for the Visually Impaired, the Louisiana Special Education Center in Alexandria, the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts, the New Orleans Center for Creative Arts, the Louis Armstrong High School for the Arts, and Thrive Academy, after such schools are operational, to provide for a payment to each school of seventy-five thousand dollars plus an allocation for each pupil equal to the average statewide per pupil amount provided each city, parish, and local school system pursuant to Subsubparagraph (e) of this Subparagraph.~~

~~(c) Appropriations may be made for independent public schools approved by the State Board of Elementary and Secondary Education or any city, parish, or other local school system, laboratory schools approved by the State Board of Elementary and Secondary Education and operated by a public postsecondary education institution, and for alternative schools and programs which are authorized and approved by the State Board of Elementary and Secondary Education but are not subject to the jurisdiction and management of any city, parish, or local school system to provide for an allocation for each pupil, which shall be the average statewide per pupil amount provided in each city, parish, or local school system pursuant to Subsubparagraph (e) of this Subparagraph.~~

~~(e) Beginning Fiscal Year 2007-2008 and for each fiscal year thereafter, of the monies available for appropriation after providing for the purposes enumerated in Subsubparagraphs (a), (b), and (c) of this Subparagraph, one hundred percent of the monies available for appropriation in any fiscal year shall be appropriated for each city, parish, and other local school system on a pro rata basis which is based on the ratio of the student population of that school or school system to that of the total state student population as contained in the most recent Minimum Foundation Program.~~

~~(f) Monies appropriated pursuant to this Subparagraph shall be restricted to expenditure for pre-kindergarten through twelfth grade instructional enhancement for students, including early childhood education programs focused on enhancing the preparation of at-risk children for school, remedial instruction, and assistance to children who fail to achieve the required scores on any tests passage of which are required pursuant to state law or rule for advancement to a succeeding grade or other educational programs approved by the legislature. Expenditures for maintenance or renovation of buildings, capital improvements, and increases in employee salaries are prohibited. The state superintendent of education shall be responsible for allocating all money due private schools.~~

~~(g) Each recipient entity shall annually prepare and submit to the state Department of Education, hereinafter the "department", a prioritized plan for expenditure of funds it expects to receive in the coming year from the Education Excellence Fund. The plan shall include performance expectations to ensure accountability in the expenditure of such monies. The department shall review such plans for compliance with the requirements of this Subparagraph and to assure that the expenditure plans will support excellence in educational practice. No funds may be distributed to a recipient entity until its plan has received both legislative and departmental approval as provided by law.~~

~~(h) No amount appropriated as required in this Paragraph shall displace, replace, or supplant appropriations from the general fund for elementary and secondary education, including implementing the Minimum Foundation Program. This Subsubparagraph shall mean that no appropriation for any fiscal year from the Education Excellence Fund shall be made for any purpose for which a general fund appropriation was made in the previous year unless the total appropriations for the fiscal year from the state general fund for such purpose exceed general fund appropriations of the previous year. Nor shall any money allocated to a city or parish school board pursuant to this Paragraph displace, replace, or supplant locally generated revenue, which means that no allocation to any city or parish school board from the investment earnings attributable to the Education Excellence Fund shall be expended for any purpose for which a local revenue source was expended for that purpose for the previous year unless the total of the local revenue amount expended that fiscal year exceeds the total of such local revenue amounts for the previous fiscal year.~~

~~(i) The treasurer shall maintain within the state treasury a record of the amounts appropriated and credited for each entity through appropriations authorized in this Subparagraph and which remain in the state treasury. Notwithstanding any other provisions of this constitution to the contrary, such amounts, and investment earnings attributable to such amounts, shall remain to the credit of each recipient entity at the close of each fiscal year.~~

~~(4)~~ (2) Appropriations from the TOPS Fund shall be restricted to support of state programs for financial assistance for students attending Louisiana institutions of postsecondary education.

~~§10.9. Louisiana Fund~~

~~Section 10.9. Louisiana Fund~~

~~(A) The Louisiana Fund is established in the state treasury as a special fund. After allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of this constitution, the treasurer shall deposit in and credit to the Louisiana Fund all remaining monies received as a result of the Settlement Agreement after deposits into the Millennium Trust as provided in Section 10.8 of this Article, and all interest income on the investment of monies in the Louisiana Fund. Monies in the Louisiana Fund shall be invested by the treasurer in the same manner as the state general fund.~~

~~(B) Appropriations from the Louisiana Fund shall be restricted to the following purposes:~~

~~(1) Initiatives to ensure the optimal development of Louisiana's children through enhancement of educational opportunities and the provision of appropriate health care, which shall include but not be limited to:~~

~~(a) Early childhood intervention programs targeting children from birth through age four, including programs to reduce infant mortality.~~

~~(b) Support of state programs for children's health insurance.~~

~~(c) School-based health clinics, rural health clinics, and primary care clinics.~~

~~(2) Initiatives to benefit the citizens of Louisiana with respect to health care through pursuit of innovation in advanced health care sciences, provision of comprehensive chronic disease management services, and expenditures for capital improvements for state health care facilities.~~

~~(3) Provision of direct health care services for tobacco-related illnesses.~~

~~(4) Initiatives to diminish tobacco-related injury and death to Louisiana's citizens through educational efforts, cessation assistance services, promotion of a tobacco-free lifestyle, and enforcement of the requirements of the Settlement Agreement by the attorney general.~~

~~(C) Each appropriation from the Louisiana Fund shall include performance expectations to ensure accountability in the expenditure of such monies. Any unexpended and unencumbered monies in each fund at the end of a fiscal year shall remain in the respective fund.~~

~~§10.11. Artificial Reef Development Fund~~

~~(A) Artificial Reef Development Fund. There shall be established in the state treasury, as a special fund, the Artificial Reef Development Fund. Out of the funds remaining in the Bond Security and Redemption Fund after a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state that become due and payable within any fiscal year as required by Article VII, Section 9(B) of this constitution, the treasurer shall pay into the Artificial Reef Development Fund the monies received as provided in Paragraph (B) of this Section.~~

~~(B) The secretary of the Department of Wildlife and Fisheries is authorized to accept and receive grants, donations of monies, and other forms of assistance from private and public sources that are provided to the state for the purpose of siting, designing, constructing, permitting, monitoring, and otherwise managing an artificial reef system.~~

~~(C) The monies in the Artificial Reef Development Fund shall be appropriated by the legislature to the Department of Wildlife and Fisheries, or its successor, and shall be allocated solely for the following:~~

~~(1) For the programs and purposes of siting, designing, constructing, permitting, monitoring, and otherwise managing an artificial reef system.~~

~~(2) For the salaries of personnel assigned to the Artificial Reef Development Program and for related operating expenses.~~

~~(3) An amount not to exceed ten percent of the monies deposited to the fund each year and ten percent of the interest income credited to the fund each year may be used by the department to provide funding in association with the wild seafood certification program, particularly in support of wild-caught shrimp, established by the department. Such funding may be used for a subsidy granted to seafood harvesters or processors to assist in their efforts to comply with the certification program requirements and may be used for administration of the program.~~

~~(4) An amount not to exceed ten percent of the funds deposited to the fund each year and ten percent of the interest income credited to the fund each year may be used by the department to provide funding for inshore fisheries habitat enhancement projects, particularly in support of the Artificial Reef Development Program established by the department. Such funding may be used for grants to nonprofit conservation organizations working in cooperation with the department.~~

~~(D) All unexpended and unencumbered monies in the Artificial Reef Development Fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the manner provided by law. All interest earned on monies invested by the treasurer shall be deposited in the fund. The treasurer shall prepare and submit to the department on a quarterly basis a written report showing the amount of money contained in the fund from all sources.~~

~~§10.12. Farmers and fishermen assistance programs; Agricultural and Seafood Products Support Fund~~

~~(A) The legislature is authorized to provide by law for programs to assist Louisiana farmers and fishermen with support and expansion of their industries.~~

~~§10.13.~~ §21. Hospital stabilization formula and assessment; Hospital Stabilization Fund

(A) Hospital Stabilization Formula. (1) The legislature may annually adopt a Hospital Stabilization Formula, hereafter referred to in this Section as "the formula", by concurrent resolution by a favorable vote of a majority of the elected members of each house. Such resolution shall be referred to the standing committees of the legislature that hear the general appropriation bill. The formula shall, to the maximum extent possible, enhance the economic viability of Louisiana hospitals and reduce shifting the cost of caring for Louisiana's needy residents to the state's insured residents.

(2)(a) The first formula established pursuant to Subparagraph (1) of this Paragraph, which shall require a favorable vote of two-thirds of the elected members of each house for adoption, shall define and establish as the base reimbursement level under the Louisiana medical assistance program provided for in Title XIX of the Social Security Act, hereafter referred to as the "Medicaid Program", to hospitals for inpatient and outpatient services in Fiscal Year 2012-2013. The formula shall also provide for the preservation and protection of rural hospitals as provided for by law. Each formula established thereafter may apply a rate of inflation, which shall not be a negative rate, to the base reimbursement level from the previous formula adopted by the legislature.

(b) Each formula shall also include and establish assessments to be paid by hospitals and the basis on which such assessments shall be calculated, provided the amount of the assessments does not exceed the nonfederal share of the reimbursement enhancements.

(c) Each formula shall also establish reimbursement enhancements under the Medicaid Program, or its successor, achieving the maximum reimbursement by federal law and resulting in distributing such reimbursement enhancements exclusively among hospitals for hospital services. Reimbursement enhancements may also be distributed for uninsured services delivered.

(d) Each formula shall also include any additional provisions necessary to the implementation of the formula. Neither the assessments nor the reimbursement enhancements established in the formula adopted by the legislature shall be implemented until each has been approved by the federal authority which administers the Medicaid Program.

(3) The base reimbursement level resulting from the formula shall not be paid from the Hospital Stabilization Fund.

(4) No additional assessment shall be collected and any assessment shall be terminated for the remainder of the fiscal year from the date on which any of the following occur:

(a) The legislature fails to adopt a formula for the subsequent fiscal year.

(b) The Louisiana Department of Health, or its successor or contractors, reduces or does not pay reimbursement enhancements established in the current formula as adopted by the legislature.

(c) The appropriations provided for in Subparagraph (B)(2) of this Section are reduced.

(5) The treasurer shall return any monies collected after the date of termination of an assessment to the hospital from which it was collected.

(B) Appropriation. (1) The legislature shall annually appropriate an amount necessary to fund the base reimbursement level for hospitals established in the most recent formula adopted by the legislature.

(2) The legislature shall annually appropriate the balance of the Hospital Stabilization Fund solely to fund the reimbursement enhancements as provided in the most recent formula adopted by the legislature.

(3) Notwithstanding Article VII, Section ~~10(F)~~ 14(F) of this constitution, neither the governor nor the legislature may reduce the appropriation funding the base reimbursement level or the reimbursement enhancements to satisfy a budget deficit, except the governor may reduce the appropriation to the base reimbursement level if the following occur:

(a) Such reduction does not exceed the average reduction of those made to the appropriations and reimbursement for other providers under the Medicaid Program, or its successor; and

(b)(i) If the legislature is in session, the reduction is consented to in writing by two-thirds of the elected members of each house in a manner provided by law; or

(ii) If the legislature is not in session, the reduction is approved by two-thirds of the members of the Joint Legislative Committee on the Budget, or its successor.

(C) Hospital Stabilization Fund. There is hereby established as a special fund in the state treasury the Hospital Stabilization Fund, hereafter referred to as "the fund". After compliance with the requirements of Article VII, Section ~~9(B)~~ 13(B) of this constitution relative to the Bond Security and

Redemption Fund, the treasurer shall deposit all proceeds from the assessment collected pursuant to the Hospital Stabilization Formula provided for in this Section. The monies in the fund shall be invested in the same manner as monies in the state general fund, and all interest earned on the investment of the fund shall be deposited in and credited to the fund. Appropriations from the fund shall be restricted to funding the reimbursement enhancements established in the Hospital Stabilization Formula adopted by the legislature for the fiscal year in which the assessment is collected.

~~§10.14.~~ §22. Louisiana Medical Assistance Trust Fund

(A) There is hereby established as a special fund in the state treasury the Louisiana Medical Assistance Trust Fund, hereinafter referred to as "the fund", which shall consist of monies generated by fees as provided for in law. Subject to the exceptions contained in Article VII, Section ~~9(A)~~ 13(A) of this constitution, and after compliance with the requirements of Article VII, Section ~~9(B)~~ 13(B) of this constitution relative to the Bond Security and Redemption Fund, the treasurer shall deposit all proceeds from the fees collected as provided for in laws relative to the Louisiana Medical Assistance Trust Fund into the fund. The monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund. All interest earned from the investment of monies in the fund shall be deposited in and remain to the credit of the fund. All unexpended and unencumbered monies remaining in the fund at the close of each fiscal year shall remain in the fund.

(B) The treasurer is hereby authorized to establish a separate account within the fund for each health care provider group in which fees are collected according to law. Monies collected from each provider group, and the interest earned on those monies, shall be deposited into the account created for that provider group. Any monies deposited into the fund from sources not required by law, and the interest earned on those monies, shall be deposited into a separate account within the fund, hereafter referred to as "the general account".

(C) The legislature is authorized to appropriate monies from the fund only if the appropriation is eligible for federal financial participation under Title XIX of the Social Security Act, or its successor. The balance of each account shall be appropriated for reimbursement of services to the provider group which paid the fee into the account in any fiscal year, except monies deposited into the general account may be appropriated for any Medicaid Program expenditure.

(D) The monies appropriated from the provider accounts in the fund shall not be used to displace, replace, or supplant appropriations from the state general fund for the Medicaid Program below the amount of state general fund appropriations to the Medicaid Program for Fiscal Year 2013-2014.

(E)(1) The legislature shall annually appropriate the funds necessary to provide for Medicaid Program rates for each provider group which pays fees into the fund that is no less than the average Medicaid Program rates established for Fiscal Year 2013-2014 and which may be adjusted annually by establishing the rates of inflation, or rebasing if applicable, which rates shall not be negative, to be applied to the base rates to establish the new base rates for the next fiscal year as authorized by law. For the purpose of this Section, "Medicaid Program" shall refer to the Louisiana medical assistance program provided for in Title XIX of the Social Security Act, or its successor.

(2) Notwithstanding Article VII, Section ~~10(F)~~ 14(F) of this constitution, neither the governor nor the legislature may reduce the base rate as provided for in this Paragraph to satisfy a budget deficit, except the governor may reduce the appropriation for the base rate if the following occur:

(a) Such reduction does not exceed the average reduction of those made to the appropriations and reimbursement for other providers under the Medicaid Program, or its successor; and

(b)(i) If the legislature is in session, the reduction is consented to in writing by two-thirds of the elected members of each house in a manner provided by law; or

(ii) If the legislature is not in session, the reduction is approved by two-thirds of the members of the Joint Legislative Committee on the Budget, or its successor.

~~§10.15. Revenue Stabilization Trust Fund~~

~~Section 10.15. Revenue Stabilization Trust Fund. (A) The Revenue Stabilization Trust Fund is hereby established in the state treasury as a special trust fund, hereinafter referred to as the "fund".~~

~~(B) After allocation of money to the Bond Redemption and Security Fund as provided in Article VII, Section 9(B) of the Constitution of Louisiana, the treasurer shall deposit in and credit to the fund the revenues as provided for in Paragraphs (C) and (D) of this Section.~~

~~(C) The treasurer shall deposit into the fund the amount of mineral revenues as provided in Section 10.16 of this constitution.~~

~~(D) The treasurer shall deposit into the fund the amount of revenues in excess of six hundred million dollars received each fiscal year from corporate franchise and income taxes as recognized by the Revenue Estimating Conference.~~

~~(E)(1) Except as provided for in Paragraph (F) of this Section, monies deposited into the Revenue Stabilization Trust Fund shall be permanently credited to the trust fund and shall be invested by the treasurer in a manner provided for by law.~~

~~(2) The treasurer shall deposit all interest or other income from investment generated from the fund into the state general fund.~~

~~(F)(1) Except as provided in Subparagraphs (2) and (3) of this Paragraph, no appropriations shall be made from the Revenue Stabilization Trust Fund.~~

~~(2)(a) In any fiscal year in which the balance of the fund at the beginning of the year is in excess of five billion dollars, hereinafter referred to as the minimum fund balance, the legislature may appropriate an amount not to exceed ten percent of the fund balance, hereinafter referred to as the allowable percentage, for the following:~~

~~(i) Capital outlay projects in the comprehensive state capital budget.~~

~~(ii) Transportation infrastructure.~~

~~(b) The minimum fund balance or the allowable percentage may be changed by a law enacted by two-thirds of the elected members of each house of the legislature.~~

~~(3) In order to ensure the money in the fund is available for appropriation in an emergency, the legislature may authorize an appropriation from the fund at any time for any purpose only after the consent of two-thirds of the elected members of each house of the legislature. If the legislature is not in session, the two-thirds requirement may be satisfied upon obtaining the written consent of two-thirds of the elected members of each house of the legislature in a manner provided by law.~~

~~§10.16. Dedications of Mineral Revenues~~

~~Section 10.16.(A) All mineral revenues as defined in Paragraph (D) of this Section received in each fiscal year by the state as a result of the production of or exploration for minerals, hereinafter referred to as "mineral revenues", shall be allocated as provided in this Section after the following allocations and deposits of mineral revenues have been made:~~

~~(1) To the Bond Security and Redemption Fund as provided in Article VII, Section 9 (B) of this constitution.~~

~~(2) To the political subdivisions of the state as provided in Article VII, Sections 4 (D) and (E) of this constitution.~~

~~(3) To the Louisiana Wildlife and Fisheries Conservation Fund as provided by the requirements of Article VII, Section 10-A of this constitution and as provided by law.~~

~~(4) To the Louisiana Wildlife and Fisheries Conservation Fund and the Oil and Gas Regulatory Fund as provided by law.~~

~~(5) To the Rockefeller Wildlife Refuge and Game Preserve Fund as provided by law.~~

~~(6) To the Marsh Island Operating Fund and the Russell Sage or Marsh Island Refuge Fund as provided by law.~~

~~(7) To the MC Davis Conservation Fund as provided by law.~~

~~(8) To the White Lake Property Fund as provided by law.~~

~~(9) To the Louisiana Education Quality Trust Fund and Louisiana Quality Education Support Fund as provided in Article VII, Section 10.1 of this constitution.~~

~~(10) To the Coastal Protection and Restoration Fund as provided in Article VII, Section 10.2 of this constitution and as provided by law.~~

~~(11) To the Mineral Revenue and Audit Settlement Fund as provided in Article VII, Section 10.5 of this constitution and as provided by law.~~

~~(12) To the Budget Stabilization Fund as provided in Article VII, Section 10.3 of this constitution and as provided by law.~~

~~(13) An amount equal to the state general fund deposited into the Transportation Trust Fund and the Louisiana State Transportation Infrastructure Fund as provided by law.~~

~~(B) Allocation of Mineral Revenues. After the allocations and deposits provided in Paragraph (A) of this Section, the mineral revenues received in each year in excess of six hundred sixty million dollars and less than nine hundred fifty million dollars shall be allocated as follows:~~

~~(1) Thirty percent shall be appropriated to the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana for application to the balance of the unfunded accrued liability of such systems existing as of June 30, 1988, in proportion to the balance of such unfunded accrued liability of each such system, until such unfunded accrued liability has been eliminated. Any such payments to the public retirement systems shall not be used, directly or indirectly, to fund cost-of-living increases for such systems.~~

~~(2) The remainder shall be deposited into the Revenue Stabilization Trust Fund.~~

~~(C) Mineral revenues in excess of the base which would otherwise be deposited into the Budget Stabilization Fund under Subparagraph (A)(2) of Section 10.3 of this constitution, but are prohibited from being deposited into the fund under Subparagraph (C)(4) of Section 10.3 of this constitution, shall be distributed as follows:~~

~~(1) Thirty percent shall be appropriated to the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana for application to the balance of the unfunded accrued liability of such systems existing as of June 30, 1988, in proportion to the balance of such unfunded accrued liability of each such system, until such unfunded accrued liability has been eliminated. Any such payments to the public retirement systems shall not be used, directly or indirectly, to fund cost-of-living increases for such systems.~~

~~(2) The remainder shall be deposited into the Revenue Stabilization Trust Fund.~~

~~(D) For purposes of this Section, "mineral revenues" shall include severance taxes, royalty payments, bonus payments, or rentals, with the following exceptions:~~

~~(1) Revenues designated as nonrecurring, pursuant to Article VII, Section 10(B) of this constitution.~~

~~(2) Revenues received by the state as a result of grants or donations when the terms or conditions thereof require otherwise.~~

~~(3) Revenues derived from any tax on the transportation of minerals.~~

~~§10-A.~~ §23. Wildlife and ~~Fisheries,~~ Fisheries Conservation Fund

Section ~~10-A.~~ 23.(A) Conservation Fund. ~~Effective July 1, 1988, there~~ There shall be established in the state treasury, as a special fund, the Louisiana Wildlife and Fisheries Conservation Fund, hereinafter referred to as the Conservation Fund. Out of the funds remaining in the Bond Security and Redemption Fund after a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state which become due and payable within any fiscal year as required by Article VII, Section ~~9(B)~~ 13(B) of this constitution, the treasurer shall pay into the Conservation Fund all of the following, except as provided in Article VII, Section ~~9(A)~~ 13(A), and except for the amount provided in R.S. 56:10(B)(1)(a) as that provision existed on ~~the effective date of this Section~~ December 23, 1987:

(1)(a) All revenue from the types and classes of fees, licenses, permits, royalties, or other revenue paid into the Conservation Fund as provided by law on ~~the effective date of this Section.~~ December 23, 1987. Such revenue shall be deposited in the Conservation Fund even if the names of such fees, licenses, permits, or other revenues are changed.

(b) Any increase in the amount charged for such fees, licenses, permits, royalties, and other revenue, or any new fee, license, permit, royalty, or other revenue, enacted by the legislature after the ~~effective date of this Section,~~ December 23, 1987, shall be irrevocably dedicated and deposited in the Conservation Fund unless the legislature enacts a law specifically appropriating or dedicating such revenue to another fund or purpose.

(2) The balance remaining on June 30, 1988 in the Conservation Fund established pursuant to R.S. 56:10.

(3) All funds or revenues which may be donated expressly to the Conservation Fund.

(B) The monies in the Conservation Fund shall be appropriated by the legislature to the Department of Wildlife and Fisheries, or its successor, and shall be used solely for the programs and purposes of conservation, protection, preservation, management, and replenishment of the state's natural resources and wildlife, including use for land acquisition or for federal matching fund programs which promote such purposes, and for the operation and administration of the Department and the Wildlife and Fisheries Commission, or their successors.

(C) All unexpended and unencumbered monies in the Conservation Fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the manner provided by law. All interest earned on monies invested by the treasurer shall be deposited in the fund. The treasurer shall prepare and submit to the department on a quarterly basis a printed report showing the amount of money contained in the fund from all sources.

~~§11.~~ §24. Budgets

~~Section 11.~~ Section 24.(A) Budget Estimate. The governor shall submit to the legislature, at the time and in the form fixed by law, a budget estimate for the next fiscal year setting forth all proposed state expenditures. This budget shall include a recommendation for appropriations from the state general fund and from dedicated funds, except funds allocated by Article VII, ~~Section 4, Paragraphs (D) and (E),~~ Section 8, Paragraphs (B) and (C), which shall not exceed the official forecast of the Revenue Estimating Conference, ~~and the expenditure limit for the fiscal year.~~ The recommendation shall also comply with the provisions of Article VII, ~~Section 10(D).~~ Section 14, Paragraphs (C) and (D). This budget shall include a recommendation for funding of state salary supplements for full-time law enforcement and fire protection officers of the state, as provided in Article VII, ~~Section 10(D)(3)~~ Section 14(D)(3) of this constitution.

(B) Operating Budget. The governor shall cause to be submitted a general appropriation bill for proposed ordinary operating expenditures which shall be in conformity with the recommendations for appropriations contained in the budget estimate. The governor may cause to be submitted a bill or bills to raise additional revenues with proposals for the use of these revenues.

(C) Capital Budget. The governor shall submit to the legislature, at each regular session, a proposed five-year capital outlay program and request implementation of the first year of the program. Prior to inclusion in the comprehensive capital budget which the legislature adopts, each capital improvement project shall be evaluated through a feasibility study, as defined by the legislature, which shall include an analysis of need and estimates of construction and operating costs. The legislature shall provide by law for procedures, standards, and criteria for the evaluation of such feasibility studies and shall set the schedule of submission of such feasibility ~~studies which shall take effect not later than December thirty-first following the first regular session convening after this Paragraph takes effect.~~ studies. These procedures, standards, and criteria for evaluation of such feasibility studies cannot be changed or altered except by a separate legislative instrument approved by a favorable vote of two-thirds of the elected members of each house of the legislature. For ~~those~~ projects not eligible for funding under the provisions of Article VII, ~~Section 27~~ Section 16 of this constitution, the request for implementation of the first year of the program shall include a list of the proposed projects in priority order based on the evaluation of the feasibility studies submitted. Capital outlay projects approved by the legislature shall be made a part of the comprehensive state capital budget, which shall be adopted by the legislature.

~~§12.~~ §25. Reports and Records

~~Section 12.~~ Section 25. Reports and records of the collection, expenditure, investment, and use of state money and those relating to state obligations shall be matters of public record, except returns of taxpayers and matters pertaining to those returns.

~~§13.~~ §26. Investment of State Funds

~~Section 13.~~ Section 26. All money in the custody of the state treasurer which is available for investment shall be invested as provided by law.

~~§14.~~ §27. Donation, Loan, or Pledge of Public Credit

~~Section 14.~~ Section 27.(A) Prohibited Uses. Except as otherwise provided by this constitution, 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. Except as otherwise provided in this Section, neither the state nor a political subdivision shall subscribe to or purchase the stock of a corporation or association or for any private enterprise.

(B) Authorized Uses. Nothing in this Section shall prevent (1) the use of public funds for programs of social welfare for the aid and support of the needy; (2) contributions of public funds to pension and insurance programs for the benefit of public employees; (3) the pledge of public funds, credit, property, or things of value for public purposes with respect to the issuance of bonds or other evidences of indebtedness to meet public obligations as provided by law; (4) the return of property, including mineral rights, to a former owner from whom the property had previously been expropriated, or purchased under threat of expropriation, when the legislature by law declares that the public and necessary purpose which originally supported the expropriation has ceased to exist and orders the return of the property to the former owner under such terms and conditions as specified by the legislature; (5) acquisition of stock by any institution of higher education in exchange for any intellectual property; (6) the donation of abandoned or blighted housing property by the governing authority of a municipality or a parish to a nonprofit organization which is recognized by the Internal Revenue Service as a 501(c)(3) or 501(c)(4) nonprofit organization and which agrees to renovate and maintain such property until conveyance of the property by such organization; (7) the deduction of any tax, interest, penalty, or other charges forming the basis of tax liens on blighted property so that they may be subordinated and waived in favor of any purchaser who is not a member of the immediate family of the blighted property owner or which is not any entity in which the owner has a substantial economic interest, but only in connection with a property renovation plan approved by an administrative hearing officer appointed by the parish or municipal government where the property is located; (8) the deduction of past due taxes, interest, and penalties in favor of an owner of a blighted property, but only when the owner sells the property at less than the appraised value to facilitate the blighted property renovation plan approved by the parish or municipal government and only after the renovation is completed such deduction being canceled, null and void, and to no effect in the event ownership of the property in the future reverts back to the owner or any member of his immediate family; (9) the donation by the state of asphalt which has been removed from state roads and highways to the governing authority of the parish or municipality where the asphalt was removed, or if not needed by such governing authority, then to any other parish or municipal governing authority, but only pursuant to a cooperative endeavor agreement between the state and the governing authority receiving the donated property; (10) the investment in stocks of a portion of the Rockefeller Wildlife Refuge Trust and Protection ~~Fund, created under the provisions of R.S. 56:797,~~ Fund and the Russell Sage or Marsh Island Refuge Fund, ~~created under the provisions of R.S. 56:798,~~ such portion not to exceed thirty-five percent of each fund; (11) the investment in stocks of a portion of the state-funded permanently endowed funds of a public or private college or university, not to exceed thirty-five percent of the public funds endowed; (12) the investment in equities of a portion of the Medicaid Trust Fund for the ~~Elderly created under the provisions of R.S. 46:2691 et seq.,~~ Elderly, such portion not to exceed thirty-five percent of the fund; (13) the investment of public funds to capitalize a state infrastructure bank and the loan, pledge, or guarantee of public funds by a state infrastructure bank solely for transportation projects; (14) pursuant to a written agreement, the donation of the use of public equipment and personnel by a political subdivision upon request to another political subdivision for an activity or function the requesting political subdivision is authorized to exercise; or (15) a political subdivision from waiving charges for water if the charges are the result of water lost due to damage to the water delivery infrastructure and that damage is not the result of any act or failure to act by the customer being charged for the water.

(C) Cooperative Endeavors. For a public purpose, the state and its political subdivisions or political corporations may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual.

(D) Prior Obligations. Funds, credit, property, or things of value of the state or of a political subdivision heretofore loaned, pledged, dedicated, or granted by prior state law or authorized to be loaned, pledged, dedicated, or granted by ~~the~~ prior laws and constitution of this state shall so remain for the full term as provided by ~~the~~ such prior laws and constitution and for the full term as provided by any contract, unless the authorization is revoked by law enacted by two-thirds of the elected members of each house of the legislature prior to the vesting of any contractual rights pursuant to this Section.

(E) Surplus Property. Nothing in this Section shall prevent the donation or exchange of movable surplus property between or among political subdivisions whose functions include public safety.

~~§15.~~ §28. Release of Obligations to State, Parish, or Municipality

~~Section 15.~~ Section 28. The legislature shall have no power to release, extinguish, or authorize the releasing or extinguishing of any indebtedness, liability, or obligation of a corporation or individual to the state, a parish, or a municipality. However, the legislature, by law, may establish a system under which claims by the state or a political subdivision may be compromised, and may provide for the release of heirs to confiscated property from taxes due ~~thereon~~ on such property at the date of its reversion to them.

~~§16.~~ §29. Taxes; Prescription

~~Section 16.~~ Section 29. Taxes, except real property taxes, and licenses shall prescribe in three years after the thirty-first day of December in the year in which they are ~~due, but~~ due; however, prescription may be interrupted or suspended as provided by law.

~~§17.~~ §30. Legislation to Obtain Federal Aid

~~Section 17.~~ Section 30. The legislature may enact laws to enable the state, its agencies, boards, commissions, and political subdivisions and their agencies to comply with federal laws and regulations in order to secure federal participation in funding capital improvement projects.

§31. Funding; Teacher Salaries

Section 31.(A)(1) Notwithstanding any other provision of this constitution to the contrary, no later than May 1, 2025, the state treasurer shall transfer to the Teachers' Retirement System of Louisiana the liquidated fair market value of each of the following:

(a) The Education Excellence Fund.

(b) The Louisiana Education Quality Trust Fund.

(c) The Louisiana Quality Education Support Fund.

(2) The Teachers' Retirement System of Louisiana shall apply monies received pursuant to Subparagraph (1) of this Paragraph to its oldest outstanding positive amortization base. After liquidation of such base, any remaining monies shall be applied to the next-oldest outstanding positive amortization base, until all such monies have been applied. If application of monies pursuant to the provisions of this Subparagraph are insufficient to fully liquidate an amortization base, after application of such monies the net remaining liability of such amortization base shall be reamortized with annual level-dollar payments calculated in the same manner as other system amortization payments and over the remainder of the amortization period originally established for that base.

(B) As provided by law, participating employers in the Teachers' Retirement System of Louisiana shall provide a permanent salary increase to eligible personnel. Such increase shall be funded using the employer's net savings attributable to the payments made pursuant to Paragraph (A) of this Section.

PART II. PROPERTY TAXATION

~~§18.~~ §32. Ad Valorem Taxes

~~Section 18.~~ Section 32.(A) Assessments. Property subject to ad valorem taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in ~~Paragraphs (C), (F), and (G),~~ this Section or in exceptions provided in Section 35 of this Article for special assessment levels, shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

(B) Classification. (1) The classifications of property subject to ad valorem taxation and the percentage of fair market value applicable to each classification for the purpose of determining assessed valuation are as follows:

Classifications Percentages

~~1.~~ (a)	Land	10%
~~2.~~ (b)	Improvements for residential purposes	10%
~~3.~~ (c)	Electric cooperative properties, excluding land	15%
~~4.~~ (d)	Public service properties, excluding land	25%
~~5.~~ (e)	Public service property, excluding land, owned by a railroad company	15%
(f)	Business inventory	15%
(g)	Other property	15%

(2) For purposes of ad valorem taxation, a parish may elect to reduce the percentage of fair market value applicable to property considered business inventory, as defined in law. The legislature may provide by law enacted by two-thirds of the elected members of each house for the implementation of the provision of this Subparagraph. Once enacted, any change to these laws shall also be enacted by two-thirds of the elected members of each house of the legislature.

(3) The legislature may enact laws defining electric cooperative properties and public service properties.

(C) Use Value. Bona fide agricultural, horticultural, marsh, and timber lands, as defined by general law, shall be assessed for tax purposes at ten percent of use value rather than fair market value. The legislature may provide by law similarly for buildings of historic architectural importance.

(D)(1) Valuation. Each assessor shall determine the fair market value of all property subject to taxation within his respective parish or district except public service properties, which shall be valued at fair market value by the Louisiana Tax Commission or its successor. Each assessor shall determine the use value of property which is to be so assessed under the provisions of Paragraph (C). Fair market value and use value of property shall be determined in accordance with criteria which shall be established by law and which shall apply uniformly throughout the state.

(2) No additional value shall be added to the assessment of land by reason of the presence of oil, gas, or sulphur therein or their production therefrom. However, sulphur in place shall be assessed for ad valorem taxation to the person, firm, or corporation having the right to mine or produce the same in the parish where located, at no more than twice the total assessed value of the physical property subject to taxation, excluding the assessed value of sulphur above ground, as is used in sulphur operations in such parish. Likewise, the severance tax shall be the only tax on timber; however, standing timber shall be liable equally with the land on which it stands for ad valorem taxes levied on the land.

(3) Notwithstanding the provisions of Subparagraph (2) of this Paragraph, the presence of oil or gas, or the production thereof, may be included in the methodology to determine the fair market value of an oil or gas well for ad valorem taxes.

(E) Review. The correctness of assessments by the assessor shall be subject to review first by the parish governing authority, then by the Louisiana Tax Commission or its successor, and finally by the courts, all in accordance with procedures established by law.

(F) Reappraisal. (1) All property subject to taxation shall be reappraised and valued in accordance with this Section, at intervals of not more than four years.

(2)(a) In the year of implementation of a reappraisal as required in Subparagraph (1) of this Paragraph, solely for purposes of determining the ad valorem tax imposed on residential property subject to the homestead exemption as provided in Section ~~20~~ 34 of this Article, if the assessed value of immovable property increases by an amount which is greater than fifty percent of the property's assessed value in the previous year, the collector shall phase-in the additional tax liability resulting from the increase in the property's assessed value over a four-year period as follows:

(i) For purposes of calculating the ad valorem taxes on the property in the first levy following reappraisal, the collector shall use the property's assessed value from the previous year, which shall be called the base amount as used in this Subparagraph, and shall increase the portion of the assessed value of the property used to calculate ad valorem taxes by adding an amount which is equal to one-fourth of the amount of the increase in the property's assessed value as a result of the reappraisal to the base amount. This resulting amount shall constitute the property's taxable value and shall be used solely for purposes of calculating ad valorem taxes for that taxable year.

(ii) For purposes of calculating the ad valorem taxes on the property in the second levy following reappraisal, the collector shall increase the portion of the assessed value of the property used to calculate ad valorem taxes by adding an amount which is equal to one-half of the amount of the increase in the property's assessed value as a result of the reappraisal to the base amount. This resulting amount shall constitute the property's taxable value and shall be used solely for purposes of calculating ad valorem taxes for that taxable year.

(iii) For purposes of calculating the ad valorem taxes on the property in the third levy following reappraisal, the collector shall increase the portion of the assessed value of the property used to calculate ad valorem taxes by adding an amount which is equal to three-quarters of the amount of the increase in the property's assessed value as a result of the reappraisal to the base amount. This resulting amount shall constitute the property's taxable value and shall be used solely for purposes of calculating ad valorem taxes for that taxable year.

(iv) In the fourth levy following reappraisal, the collector shall calculate ad valorem taxes based on the property's full assessed value.

(b) The provisions of this Subparagraph providing for a phase-in of additional ad valorem tax liability following reappraisal shall cease to apply upon the transfer or conveyance of ownership of the property. Following a transfer or conveyance, the collector shall calculate ad valorem taxes based on the property's full assessed value.

(c) Property subject to the provisions of this Subparagraph shall not be subject to reappraisal by an assessor until after the four-year phase-in of the amount of the increase in the property's assessed value is complete.

(d) Notwithstanding any provision of this constitution to the contrary, the increase in assessed valuation of property phased-in under this Subparagraph shall be included as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes ~~under Article VII, Section 23(B) of this constitution.~~ as provided by law. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of this phase-in of assessed valuation 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. Implementation of this phase-in of increase in assessed valuation authorized in this Subparagraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to ~~the provisions of Article VII, Section 23(B) of this constitution.~~ this Subparagraph.

(e) The provisions of this Subparagraph shall not apply to the extent the increase was attributable to construction on or improvements to the property.

~~(G) Special Assessment Level.~~

~~(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section 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, provided that such person or persons remain qualified for and receive the special assessment level:~~

~~(aa) People who are sixty-five years of age or older.~~

~~(bb) People who have a service-connected disability rating of fifty percent or more by the United States Department of Veterans Affairs.~~

~~(cc) Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.~~

~~(dd) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.~~

~~(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds one hundred thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year 2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government.~~

~~(iii) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.~~

~~(iv) An owner who is below the age of sixty-five and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Item shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or to such owner's surviving spouse as described in Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as provided for in Subitem (i)(dd) of this Subsubparagraph.~~

~~(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.~~

~~(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:~~

~~(a)(i) The owner who is sixty-five years of age or older, or that owner's surviving spouse who is fifty-five years of age or older or who has minor children, remains the owner of the property.~~

~~(ii) The owner who has a service-connected disability of fifty percent or more, or that owner's surviving spouse who is forty-five years of age or older or who has minor children, remains the owner of the property.~~

~~(iii) The spouse of the owner who is killed in action remains the owner of the property.~~

~~(iv) The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding ninety days is no longer missing in action or a prisoner of war.~~

~~(v) Even if the ownership interest of any surviving spouse or spouse of an owner who is missing in action as provided for in this Subparagraph is an interest in usufruct.~~

~~(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.~~

~~(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.~~

~~(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 18 of the Constitution of Louisiana.~~

~~(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.~~

~~(5)(a) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction described in this Subsubparagraph. If the property owner receives a homestead exemption on another homestead during the same five-year period, the damaged or destroyed property shall not be entitled to keep the special assessment level, and the land and buildings shall be assessed in that year at the percentage of fair market value set forth in this constitution. In addition, the owner shall also maintain the homestead exemption set forth in Article VII, Section 20(A)(10) to qualify for the special assessment level in this Subsubparagraph.~~

~~(b) Any owner entitled to the special assessment level set forth in Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead within five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a period not to exceed two years. A homeowner shall be eligible for this extension only if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The homeowner shall apply for this extension of the special assessment level with the assessor of the parish in which the homestead is located. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner has a damage claim filed and pending against the insurer of the damaged property, as provided by law.~~

~~(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the special assessment level as prescribed by law.~~

~~(6)(a) A trust shall be eligible for the special assessment level as provided by law.~~

~~(b) If a trust would have been eligible for the special assessment level pursuant to this Subparagraph prior to the most recent reappraisal, the total assessment of the property held in trust shall be the assessed value on the last appraisal before the reappraisal.~~

~~§19.~~ §33. State Property Taxation; Rate Limitation

~~Section 19.~~ Section 33. State taxation on property for all purposes shall not exceed an annual rate of five and three-quarter mills on the dollar of assessed valuation.

~~§20.~~ §34. Homestead Exemption

~~Section 20.~~ Section 34.(A) Homeowners.

(1) The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section ~~18(C)~~ 32(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in indivision, shall be exempt from state, parish, and special ad valorem taxes to the extent of seven thousand five hundred dollars of the assessed valuation. The same homestead exemption shall also fully apply to the primary residence, including a mobile home, which serves as a bona fide home and which is owned and occupied by any person or persons owning the property in indivision, regardless of whether the homeowner owns the land upon which the home or mobile home is sited; however, this homestead exemption shall not apply to the land upon which such primary residence is sited if the homeowner does not own the land.

(2) The homestead exemption shall extend and apply fully to the surviving spouse or a former spouse when the homestead is occupied by the surviving spouse or a former spouse and title to it is in the name of (a) the surviving spouse as owner of any interest or either or both of the former spouses, (b) the surviving spouse as usufructuary, or (c) a testamentary trust established for the benefit of the surviving spouse and the descendants of the deceased spouse or surviving spouse, but not to more than one homestead owned by either ~~the husband or wife,~~ spouse, or both.

(3) The homestead exemption shall extend to property owned by a trust when the principal beneficiary or beneficiaries of the trust are the settlor or settlors of the trust and were the immediate prior owners of the homestead, and the homestead is occupied as such by a principal beneficiary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to transfer, conveyance, or donation in trust or which would have qualified for the homestead exemption if such property were not owned in trust.

(4) The homestead exemption shall extend to property where the usufruct of the property has been granted to no more than two usufructuaries who were the immediate prior owners of the homestead and the homestead is occupied ~~as such~~ by a usufructuary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to the granting of such usufruct, or which would have qualified for the homestead exemption if such usufruct had not been granted.

(5) The homestead exemption shall extend only to a natural person or persons and to a trust created by a natural person or persons, in which the beneficiaries of the trust are a natural person or persons provided that the provisions of this Paragraph are otherwise satisfied.

(6) Except as otherwise provided for in this Paragraph, the homestead exemption shall apply to property owned in indivision, but shall be limited to the pro rata ownership interest of ~~that~~ each person or persons occupying the homestead.

(7) No homestead exemption shall be granted on bond for deed property. However, any homestead exemption granted prior to June 20, 2003 on any property occupied ~~upon the effective date of this Paragraph~~ on November 2, 2004, by a buyer under a bond for deed contract shall remain valid as long as the circumstances giving rise to the exemption at the time the exemption was granted remain applicable.

(8) Notwithstanding any provision of this Paragraph to the contrary, in no event shall more than one homestead exemption extend or apply to any person in this state.

(9) This exemption shall not extend to municipal taxes. However, the exemptions authorized pursuant to the provisions of this Section shall apply (a) in Orleans Parish, to state, general city, school, levee, and levee district taxes and (b) to any municipal taxes levied for school purposes.

(10)(a) Any homestead receiving the homestead exemption that is damaged or destroyed during a disaster or emergency declared by the governor whose owner is unable to occupy the homestead on or before December thirty-first of a calendar year due to such damage or destruction shall be entitled to claim and keep the exemption by filing an annual affidavit of intent to return and reoccupy the homestead within five years from December thirty-first of the year following the disaster with the assessor within the parish or district where such homestead is situated prior to December thirty-first of the year in which the exemption is claimed. In no event shall more than one homestead exemption extend or apply to any person in this state.

(b) For homesteads qualifying for the homestead exemption under the provisions of Subsubparagraph (a) of this Subparagraph, after expiration of the five- year period, the owner of a homestead shall be entitled to claim and keep the exemption for a period not to exceed two additional years by filing an annual affidavit of intent to return and reoccupy the homestead with the assessor within the parish where the homestead is located prior to December thirty-first of the year in which the exemption is claimed. A homeowner shall be eligible for this extension only if the homeowner's damage claim to repair or rebuild the damaged or destroyed homestead is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the ~~homeowners~~ homeowner has a damage claim filed and pending against the insurer of the property as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the homestead exemption as prescribed by law.

(B) Residential Lessees. Notwithstanding any contrary provision in this constitution, the legislature may provide for tax relief to residential lessees in the form of credits or rebates in order to provide equitable tax relief similar to that granted to homeowners through homestead exemptions.

~~§21.~~ §35. Other Property Exemptions

~~Section 21.~~ Section 35.(A) In addition to the homestead exemption provided for in ~~Section 20~~ Section 34 of this Article, ~~the following property and no other shall be exempt from ad valorem taxation:~~ the legislature may provide by law enacted by three-fourths of the elected members of each house for property exempt from ad valorem taxation. Once enacted, any change to an ad valorem tax exemption shall also by law be enacted by two-thirds of the elected members of each house of the legislature. However, no measure legislating with regard to ad valorem tax exemptions, exclusions, deductions, or credits shall be introduced or enacted during a regular session held in an even-numbered year.

(B) Property owned by a nonprofit operated exclusively for religious purposes as a house of worship, residential housing for clergy, priests, or nuns, or a seminary or other educational institution training individuals for religious ministry shall be exempt from ad valorem tax pursuant to this Section.

(C)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department 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. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.

(b) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but

less than one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department 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. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad valorem property taxes shall apply to the assessment in excess of twelve thousand dollars.

(c) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department 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.

(2) Notwithstanding any provision of this Constitution to the contrary, the property assessment of a property for which an exemption established pursuant to this Paragraph has been claimed, to the extent of the applicable exemption, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption 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. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

(3) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

(D) Special Assessment Level.

(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section 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, provided that such person or persons remain qualified for and receive the special assessment level:

(aa) People who are sixty-five years of age or older.

(bb) People who have a service-connected disability rating of fifty percent or more by the United States Department of Veterans Affairs.

(cc) Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.

(dd) Any person or persons permanently totally disabled as determined by a final non-appealable judgement of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds one hundred thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year 2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government.

(iii) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

(iv) An owner who is below the age of sixty-five and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Item shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or to such owner's surviving spouse as described in Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as provided for in Subitem (i)(dd) of this Subsubparagraph.

(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.

(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:

(a)(i) The owner who is sixty-five years of age or older, or that owner's surviving spouse who is fifty-five years of age or older or who has minor children, remains the owner of the property.

(ii) The owner who has a service-connected disability of fifty percent or more, or that owner's surviving spouse who is forty-five years of age or older or who has minor children, remains the owner of the property.

(iii) The spouse of the owner who is killed in action remains the owner of the property.

(iv) The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding ninety days is no longer missing in action or a prisoner of war.

(v) Even if the ownership interest of any surviving spouse or spouse of an owner who is missing in action as provided for in this Subparagraph is an interest in usufruct.

(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.

(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.

(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 32 of the Constitution of Louisiana.

(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.

(5)(a) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction described in this Subsubparagraph. If the property owner receives a homestead exemption on another homestead during the same five-year period, the damaged or destroyed property shall not be entitled to keep the special assessment level, and the land and buildings shall be assessed in that year at the percentage of fair market value set forth in this constitution. In addition, the owner shall also maintain the homestead exemption set forth in Article VII, Section 34(A)(10) to qualify for the special assessment level in this Subsubparagraph.

(b) Any owner entitled to the special assessment level set forth in Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead within five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a period not to exceed two years. A homeowner shall be eligible for this extension only if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The homeowner shall apply for this extension of the special assessment level with the assessor of the parish in which the homestead is located. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner has a damage claim filed and pending against the insurer of the damaged property, as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the special assessment level as prescribed by law.

(6)(a) A trust shall be eligible for the special assessment level as provided by law.

(b) If a trust would have been eligible for the special assessment level pursuant to this Subparagraph prior to the most recent reappraisal, the total assessment of the property held in trust shall be the assessed value on the last appraisal before the reappraisal.

~~(A) Public lands and other public property used for public purposes. Land or property owned by another state or owned by a political subdivision of another state shall not be exempt under this Paragraph.~~

~~(B)(1)(a)(i) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and that is declared to be exempt from federal or state income tax, and~~

~~(ii) Medical equipment leased for a term exceeding five years to such a nonprofit corporation or association that owns or operates a small, rural hospital and that uses the equipment solely for health care purposes at the hospital, provided that the property shall be exempt only during the term of the lease to such corporation or association, and further provided that "small, rural hospital" shall mean a hospital that meets all of the following criteria:~~

~~(aa) It has less than fifty Medicare-licensed acute care beds.~~

~~(bb) It is located in a municipality with a population of less than ten thousand that has been classified as an area with a shortage of health manpower by the United States Health Service, and~~

~~(b) Property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;~~

~~(2) Property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and~~

~~(3) Property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or association organized under the laws of this state for such purposes.~~

~~(4)(a) None of the property listed in this Paragraph shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.~~

~~(b)(i) None of the property listed in this Paragraph shall be exempt if the property is owned by a nonprofit corporation or association and the governing authority of the municipality or parish in which the property is located determines all of the following:~~

~~(aa) The property is leased as housing, is in a state of disrepair, and manifests conditions which endanger the health or safety of the public.~~

~~(bb) The owner of the property habitually neglects maintenance of the property as evidenced by three or more sustained code enforcement violations issued for the property in the prior twelve months for matters that endanger the health or safety of residents of the property or of persons in the area surrounding the property. For purposes of this Item, matters deemed to endanger health or safety include structural instability due to deterioration; injurious or toxic ventilation; contaminated or inoperable water supply; holes, breaks, rotting materials, or mold in walls; roof defects that admit rain; unsecured overhang extensions in danger of collapse; a hazardous electrical system; improper connection of fuel-burning appliances or equipment; an inactive or inoperable fire detection system; an unsecured or contaminated swimming pool; or any combination of these.~~

~~(ii) An ad valorem tax exemption denied or revoked pursuant to the provisions of Item (i) of this Subsubparagraph may be issued or reinstated if the governing authority of the municipality or parish in which the property is located determines that the conditions enumerated in Item (i) of this Subsubparagraph no longer exist.~~

~~(C)(1) Cash on hand or deposit;~~

~~(2) stocks and bonds, except bank stocks, the tax on which shall be paid by the banking institution;~~

~~(3) obligations secured by mortgage on property located in Louisiana and the notes or other evidence thereof;~~

~~(4) loans by life insurance companies to policyholders, if secured solely by their policies;~~

~~(5) the legal reserve of domestic life insurance companies;~~

~~(6) loans by a homestead or building and loan association to its members, if secured solely by stock of the association;~~

~~(7) debts due for merchandise or other articles of commerce or for services rendered;~~

~~(8) obligations of the state or its political subdivisions;~~

~~(9) personal property used in the home or on loan in a public place;~~

~~(10) irrevocably dedicated places of burial held by individuals for purposes of burial of themselves or members of their families;~~

~~(11) agricultural products while owned by the producer, agricultural machinery and other implements used exclusively for agricultural purposes, animals on the farm, and property belonging to an agricultural fair association;~~

~~(12) property used for cultural, Mardi Gras carnival, or civic activities and not operated for profit to the owners;~~

~~(13) rights-of-way granted to the State Department of Highways;~~

~~(14) boats using gasoline as motor fuel;~~

~~(15) commercial vessels used for gathering seafood for human consumption; and~~

~~(16) ships and oceangoing tugs, towboats, and barges engaged in international trade and domiciled in Louisiana ports. However, this exemption shall not apply to harbor, wharf, shed, and other port dues or to any vessel operated in the coastal trade of the states of the United States.~~

~~(17) Materials, boiler fuels, and energy sources used by public utilities to fuel the generation of electricity.~~

~~(18) All incorporeal movables of any kind or nature whatsoever, except public service properties, bank stocks, and credit assessments on premiums written in Louisiana by insurance companies and loan and finance companies. For purposes of this Section, incorporeal movables shall have the meaning set forth in the Louisiana Civil Code of 1870, as amended.~~

~~(19) All artwork including sculptures, glass works, paintings, drawings, signed and numbered posters, photographs, mixed media, collages, or any other item which would be considered as the material result of a creative endeavor which is listed as a consignment article by an art dealer.~~

~~(D)(1) Raw materials, goods, commodities, and articles imported into this state from outside the states of the United States:~~

~~(a) so long as the imports remain on the public property of the port authority or docks of the common carrier where they first entered this state;~~

~~(b) so long as the imports (other than minerals and ores of the same kind as any mined or produced in this state and manufactured articles) are held in this state in the original form in bales, sacks, barrels, boxes, cartons, containers, or other original packages, and raw materials held in bulk as all or a part of the new material inventory of manufacturers or processors, solely for manufacturing or processing; or~~

~~(c) so long as the imports are held by an importer in any public or private storage in the original form in bales, sacks, barrels, boxes, cartons, containers, or other original packages and agricultural products in bulk. This exemption shall not apply to these imports when held by a retail merchant as part of his stock-in-trade for sale at retail.~~

~~(2) Raw materials, goods, commodities, and other articles being held on the public property of a port authority, on docks of any common carrier, or in a warehouse, grain elevator, dock, wharf, or public storage facility in this state for export to a point outside the states of the United States.~~

~~(3) Goods, commodities, and personal property in public or private storage while in transit through this state which are moving in interstate commerce through or over the territory of the state or which are in public or private storage within Louisiana, having been shipped from outside Louisiana for storage in transit to a final destination outside Louisiana, whether such destination was specified when transportation began or afterward.~~

~~Property described in Paragraph (D), whether or not entitled to exemption, shall be reported to the proper taxing authority on the forms required by law.~~

~~(E) Motor vehicles used on the public highways of this state, from state, parish, municipal, and special ad valorem taxes.~~

~~(F) Notwithstanding any contrary provision of this Section, the State Board of Commerce and Industry or its successor, with the approval of the governor, may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment, on such terms and conditions as the board, with the approval of the governor, deems in the best interest of the state.~~

~~The exemption shall be for an initial term of no more than five calendar years, and may be renewed for an additional five years. All property exempted shall be listed on the assessment rolls and submitted to the Louisiana Tax Commission or its successor, but no taxes shall be collected thereon during the period of exemption.~~

~~The terms "manufacturing establishment" and "addition" as used herein mean a new plant or establishment or an addition or additions to any existing plant or establishment which engages in the business of working raw materials into wares suitable for use or which gives new shapes, qualities or combinations to matter which already has gone through some artificial process.~~

~~(G) Coal or lignite stockpiled in Louisiana for use in Louisiana for industrial or manufacturing purposes or for boiler fuel, gasification, feedstock, or process purposes.~~

~~(H) Notwithstanding any contrary provision of this constitution, the State Board of Commerce and Industry or its successor, with the approval of the governor and the local governing authority and in accordance with procedures and conditions provided by law, may enter into contracts granting to a property owner, who proposes the expansion, restoration, improvement, or development of an existing structure or structures in a downtown, historic, or economic development district established by a local governing authority or in accordance with law, the right for an initial term of five years after completion of the work to pay ad valorem taxes based upon the assessed valuation of the property for the year prior to the commencement of the expansion, restoration, improvement, or development. Contracts may be renewed, subject to the same conditions, for an additional five years extending such right for a total of ten years from completion of the work.~~

~~(I)(1) Notwithstanding any contrary provision of this Section, the authority or district charged with economic development of each parish is hereby authorized to enter into contracts for the exemption from parish, municipal, and special ad valorem taxes of goods held in inventory by distribution centers. In the absence of the existence of an economic development authority or district, the parish governing authority is authorized to grant contracts of exemption as are provided for in this Paragraph.~~

~~(2) The contract for exemption shall be on such terms and to the extent, up to and including the full assessed valuation of the goods held in inventory, as the economic development authority or district deems in the best interest of the parish. However, prior to entering into each individual contract, the economic development authority or district must request and receive written approval of the contract, including its terms and an estimated fiscal impact, from each affected tax recipient body in the parish, as evidenced by a favorable vote of a majority of the members of the governing authority of the tax recipient body. Failure to receive all required approvals from the tax recipient bodies before entering into a contract shall render the contract null and void and of no effect.~~

~~(3) The term "distribution center" as used herein means an establishment engaged in the sale of products for resale or further processing for resale. The term "goods held in inventory" as used herein means goods or products which have been given new shapes, qualities, or combinations through some artificial process and does not include raw materials such as natural gas, crude oil, sulphur, or timber or goods or products held for sale to consumers.~~

~~(J)(1) Drilling rigs used exclusively for the exploration and development of minerals outside the territorial limits of the state in Outer Continental Shelf waters which are within the state for the purpose of being stored or stacked for use outside the territorial limits of the state, or for the purpose of being converted, renovated, or repaired, and any property in the state for the purpose of being incorporated in, or to be used in the operation of said drilling rigs.~~

~~(2) The exemption provided in this Paragraph shall be applicable in any parish in which the exemption has been approved by a majority of the electors of the parish voting thereon at an election called for that purpose.~~

~~(K)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department 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. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.~~

~~(b) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department 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. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad valorem property taxes shall apply to the assessment in excess of twelve thousand dollars.~~

~~(c) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department 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.~~

~~(2) Notwithstanding any provision of this Constitution to the contrary, the property assessment of a property for which an exemption established pursuant to this Paragraph has been claimed, to the extent of the applicable exemption, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes pursuant to Section 23(B) of this Article. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption 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. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Section 23(B) of this Article.~~

~~(3) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.~~

~~(L)(1) Except as otherwise provided herein, property owned or leased by, and used by, a targeted non-manufacturing business in the operation of its facility, including buildings, improvements, equipment, and other property necessary or beneficial to such operation, according to a program and pursuant to contracts of exemption which contain such terms and conditions which shall be provided by law. Land underlying the facility and other property pertaining to the facility on which ad valorem taxes have previously been paid, inventories, consumables, and property eligible for the manufacturing exemption provided by Paragraph (F) of this Section, shall not be exempt under this Paragraph.~~

~~(2) Ad valorem taxes shall apply to the assessed valuation of the first ten million dollars or ten percent of fair market value, whichever is greater, and this amount of property shall not be exempt under this Paragraph.~~

~~(3) A targeted non-manufacturing business means at least fifty percent of such business' total annual sales from a site or sites in the state is to out-of-state customers or buyers, or to in-state customers or buyers but the product or service is resold by the purchaser to an out-of-state customer or buyer for ultimate use, or to the federal government, or any combination thereof. The legislature may provide by law for the inclusion of sales by affiliates when appropriate in making this fifty percent determination.~~

~~(4) A contract for the exemption shall be available only in parishes which have agreed to participate, in the manner provided by the legislature by law.~~

~~(M) There is hereby established an exemption from ad valorem tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this Paragraph are met.~~

~~(1)(a) For ad valorem taxes due in 2017 and thereafter, the exemption shall apply beginning in the tax year in which any of the following persons died or 2017, whichever is later.~~

~~(i) A member of the armed forces of the United States or the Louisiana National Guard who died while on active duty.~~

~~(ii) A state police officer who died while on duty.~~

~~(iii) A law enforcement or fire protection officer who qualified for the salary supplement authorized in Section 10(D)(3) of this Article who died while on duty.~~

~~(b) For ad valorem taxes due in 2018 and thereafter, the exemption shall apply beginning in the tax year in which any of the following persons died or 2018, whichever is later.~~

~~(i) An emergency medical responder, technician, or paramedic, as such terms may be defined by law, who died while performing the duties of their employment.~~

~~(ii) A volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties.~~

~~(iii) A law enforcement or fire protection officer who died while on duty and who would have qualified for the salary supplement authorized in Section 10(D)(3) of this Article if he had completed the first year of his employment before his death.~~

~~(c)(i) The property is eligible for the homestead exemption and the property was the residence of a person listed within Subsubparagraph (a) or (b) of this Subparagraph at the time of that person's death.~~

~~(ii) The surviving spouse has not remarried.~~

~~(iii) The surviving spouse annually provides evidence of their eligibility for the exemption in accordance with the requirements of Subparagraph (2) of this Paragraph.~~

~~(2) Each assessor shall establish a procedure whereby a person may annually apply for the exemption. Eligibility for the exemption shall be established by the production of documents and certification of information by the surviving spouse to the assessor as follows:~~

~~(a) In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouse's employer evidencing the death.~~

~~(b) For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that the surviving spouse has not remarried.~~

~~(3) Once an unmarried surviving spouse has qualified for and 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 an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. The assessor may 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.~~

~~(4) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.~~

~~(N)(1) All property delivered to a construction project site for the purpose of incorporating the property into any tract of land, building, or other construction as a component part, including the type of property that may be deemed to be a component part once placed on an immovable for its service and improvement pursuant to the provisions of the Louisiana Civil Code of 1870, as amended. The exemption provided for in this Paragraph shall be applicable until the construction project for which the property has been delivered is complete. A construction project shall be deemed complete when construction is finished to the extent that the project can be used or occupied for its intended purpose. A construction project shall not be deemed complete during its inspection, testing, or commissioning stages, as defined by reasonable industry standards.~~

~~(2) Notwithstanding the provisions of Subparagraph (1) of this Paragraph, this exemption shall not apply to any of the following:~~

~~(a) Any portion of a construction project that is complete, available for its intended use, or operational on the date that property is assessed.~~

~~(b) For projects constructed in two or more distinct phases, any phase of the construction project that is complete, available for its intended use, or operational on the date the property is assessed.~~

~~(c) Any public service property, unless the public service property is otherwise eligible for an exemption provided by any other provision of this constitution.~~

~~(O)(1) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.~~

~~(2) For the purposes of this Paragraph, "first responder" shall mean a volunteer firefighter who has completed within the tax year no fewer than twenty-four hours of firefighter continuing education and is an active member of the Louisiana State Firemen's Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal. For the purposes of this Paragraph, "first responder" shall also mean a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:~~

~~(a) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.~~

~~(b) Fire protection personnel.~~

~~(c) An individual certified as emergency medical services personnel.~~

~~(d) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.~~

~~(3) The exemption provided for in this Paragraph shall only apply in a parish if it is approved by the parish governing authority.~~

~~(4) Each tax assessor shall establish a procedure whereby a person may annually apply for the exemption which shall include the production of documents by the first responder. In the application for the exemption, the first responder shall produce documentation issued by his employer evidencing employment for the taxable period for which the exemption is being requested.~~

~~(5) Notwithstanding any provision of this Constitution to the contrary, any decrease in the total amount of ad valorem tax collected by the taxing authority as a result of an ad valorem tax exemption granted pursuant to this Paragraph 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. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.~~

§36. Ad valorem tax; Business inventory tax exemption prohibition

Section 36. Notwithstanding any provision of this constitution to the contrary, the legislature shall not enact any law mandating any taxing authority to exempt business inventory from ad valorem tax. For purposes of this Section, "business inventory" means the aggregate of those items of tangible personal property that are held for sale in the ordinary course of business, are currently in the process of production for subsequent sale, or are to physically become a part of the production of such goods.

§37. Ad Valorem Tax Exemption Funding

Section 37. There shall be a one-time payment from the Revenue Stabilization Trust Fund to each parish that elects to irrevocably exempt, in accordance with law, business inventory from ad valorem tax. Any payment made pursuant to this Section shall be disbursed by the treasurer to the tax collector of the parish. The tax collector shall distribute the monies pro rata to each taxing authority that levies an ad valorem tax within the parish. The amount of the payment shall be calculated as provided by law and certified by the Department of Revenue. Notwithstanding any provision of this constitution to the contrary, monies shall be disbursed by the treasurer to the collector within thirty days of receipt of a certification from the secretary of the Department of Revenue that the parish has irrevocably elected to exempt business inventory from ad valorem tax.

~~§22.~~ §38. No Impairment of Existing Taxes or Obligations

~~Section 22.~~ Section 38. ~~This Part~~ Nothing in this constitution or in law shall ~~not~~ be applied in a manner which will (a) invalidate taxes authorized and imposed prior to the effective date of this constitution or (b) impair the obligations, validity, or security of any bonds or other debt obligations authorized prior to the effective date of this constitution or any amendment to this Article.

~~§23. Adjustment of Ad Valorem Tax Millages~~

~~Section 23.(A) First Adjustment. Prior to the end of the third year after the effective date of this constitution, the assessors and the Louisiana Tax Commission or its successor shall complete determination of the fair market value or the use value of all property subject to taxation within each parish for use in implementing this Article. Except as provided in this Section, the total amount of ad valorem taxes collected by any taxing authority in the year in which Sections 18 and 20 of this Article are implemented shall not be increased or decreased, because of their provisions, above or below ad valorem taxes collected by that taxing authority in the year preceding implementation. To accomplish this result, it shall be mandatory for each affected taxing authority, in the year in which Sections 18 and 20 of this Article are implemented, to adjust millages upwards or downwards without regard to millage limitations contained in this constitution, and the maximum authorized millages shall be increased or decreased, without further voter approval, in proportion to the amount of the adjustment upward or downward. Thereafter, such millages shall remain in effect unless changed as permitted by this constitution.~~

~~(B) Subsequent Adjustments. Except as otherwise permitted in this Section, the total amount of ad valorem taxes collected by any taxing authority in the year in which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this Article are implemented shall not be increased or decreased because of a reappraisal or valuation or increases or decreases in the homestead exemption above or below the total amount of ad valorem taxes collected by that taxing authority in the year preceding implementation of the reappraisal and valuation. To accomplish this result, the provisions of millage adjustments relative to implementation of Section 18 and Section 20 of this Article, as set forth in Paragraph (A) of this Section shall be mandatory. Thereafter, following implementation of each subsequent reappraisal and valuation required by Paragraph (F) of Section 18 of this Article, the millages as fixed in each such implementation shall remain in effect unless changed as permitted by Paragraph (C) of this Section.~~

~~(C) Increases Permitted. Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying additional or increased millages as provided by law or (2) placing additional property on the tax rolls. Increases in the millage rate in excess of the rates established as provided by Paragraph (B) above but not in excess of the prior year's maximum authorized millage rate may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law; however, in addition to any other requirements of the open meetings law, public notice of the time, place, and subject matter of such hearing shall be published on two separate days no less than thirty days before the public hearing. Such public notice shall be published in the official journal of the taxing authority, and another newspaper with a larger circulation within the taxing authority than the official journal of the taxing authority, if there is one.~~

~~(D) Application. This Section shall not apply to millages required to be levied for the payment of general obligation bonds.~~

~~§24.~~ §39. Tax Assessors

~~Section 24.~~ Section 39.(A) Election; Term. A tax assessor shall be elected by the electors of each parish. ~~His~~ The term of office shall be four years. ~~His~~ A tax assessor's election, duties, and compensation shall be as provided by law.

(B) Orleans Parish. The assessor shall be elected at the same time as the municipal officers of New Orleans.

(C) Vacancy. When a vacancy occurs in the office of tax assessor, the duties of the office, until filled by election as provided by law, shall be assumed by the chief deputy assessor.

~~§25.~~ §40. Tax ~~Sales~~ Administration

~~Section 25.~~ Section 40.(A) ~~Tax Sales~~ Immovables. (1) There shall be no forfeiture of property for nonpayment of taxes. However, the assessment of ad valorem taxes and other impositions on immovable property shall constitute a lien and privilege on the property assessed in favor of the political subdivision to which taxes and other impositions are owed. The legislature shall provide, by law, for the efficient administration of tax sales, which shall include at a minimum:

(a) Imposition of interest on the delinquent taxes and other impositions not to exceed one percent per month on a noncompounding basis.

(b) Imposition of penalty not to exceed five percent of the delinquent taxes and other impositions.

(c) A period of time during which the lien cannot be enforced.

(d) A procedure for claiming the excess proceeds from the sale of the property, as a result of the enforcement of the lien.

(2) The legislature may, by law, provide authority to the tax collector to waive penalties for good cause.

~~at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent in the manner provided by law, shall advertise for sale the property on which the taxes are due. The advertisement shall be published in the official journal of the parish or municipality, or, if there is no official journal, as provided by law for sheriffs' sales, in the manner provided for judicial sales. On the day of sale, the collector shall sell the portion of the property which the debtor points out. If the debtor does not point out sufficient property, the collector shall sell immediately the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs. The sale shall be without appraisement. A tax deed by a tax collector shall be prima facie evidence that a valid sale was made.~~

~~(2) If property located in a municipality with a population of more than four hundred fifty thousand persons as of the most recent federal decennial census fails to sell for the minimum required bid in the tax sale, the collector may offer the property for sale at a subsequent sale with no minimum required bid. The proceeds of the sale shall be applied to the taxes, interest, and costs due on the property, and any remaining deficiency shall be eliminated from the tax rolls.~~

~~(B) Redemption. (1) The property sold shall be redeemable for three years after the date of recordation of the tax sale, by paying the price given, including costs, five percent penalty thereon, and interest at the rate of one percent per month until redemption.~~

~~(2) In the city of New Orleans, when such property sold is residential or commercial property which is abandoned property as defined by R.S. 33:4720.12(1) or blighted property as defined by Act 155 of the 1984 Regular Session, it shall be redeemable for eighteen months after the date of recordation of the tax sale by payment in accordance with Subparagraph (1) of this Paragraph.~~

~~(3) In any parish other than Orleans, when such property sold is vacant residential or commercial property which has been declared blighted, as defined by R.S. 33:1374(B)(1) on January 1, 2013, or abandoned, as defined by R.S. 33:4720.59(D)(2) on January 1, 2013, it shall be redeemable for eighteen months after the date of recordation of the tax sale by payment in accordance with Subparagraph (1) of this Paragraph.~~

~~(C) Annulment. No sale of property for taxes shall be set aside for any cause, except on proof of payment of the taxes prior to the date of the sale, unless the proceeding to annul is instituted within six months after service of notice of sale. A notice of sale shall not be served until the final day for redemption has ended. It must be served within five years after the date of the recordation of the tax deed if no notice is given. The fact that taxes were paid on a part of the property sold prior to the sale thereof, or that a part of the property was not subject to taxation, shall not be cause for annulling the sale of any part thereof on which the taxes for which it was sold were due and unpaid. No judgment annulling a tax sale shall have effect until the price and all taxes and costs are paid, and until ten percent per annum interest on the amount of the price and taxes paid from date of respective payments are paid to the purchaser; however, this shall not apply to sales annulled because the taxes were paid prior to the date of sale.~~

~~(D) Quieting Tax Title. The manner of notice and form of proceeding to quiet tax titles shall be provided by law.~~

~~(E)~~(B)(1) Movables; Tax Sales. When taxes on movables are delinquent, the tax collector shall seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property which was assessed. Sale of the property shall be at public auction, without appraisement, after ten days advertisement, published within ten days after date of seizure. It shall be absolute and without redemption.

(2) If the tax collector can find no corporeal movables of the delinquent to seize, he may levy on incorporeal rights, by notifying the debtor thereof, or he may proceed by summary rule in the courts to compel the delinquent to deliver for sale property in his possession or under his control.

~~(F)~~(C) Postponement of Taxes. The legislature may postpone the payment of taxes, but only in cases of an emergency declared by the governor or a parish president pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, ~~overflow, general conflagration, general crop destruction, or other public calamity,~~ and may provide for the levying, assessing, and collecting of such postponed taxes. In such case, the legislature may authorize the borrowing of money by the state on its faith and credit, by bond issue or otherwise, and may levy taxes, or apply taxes already levied and not appropriated, to secure payment thereof, in order to create a fund from which loans may be made through the Interim Emergency Board to the governing authority of the parish where ~~the calamity occurs~~ taxes are postponed. The money loaned shall be applied to and shall not exceed the deficiency in revenue of the parish or a political subdivision therein or of which the parish is a part, caused by postponement of taxes. No loan shall be made to a parish governing authority without the approval of the Interim Emergency Board.

PART III. REVENUE SHARING

~~§26.~~ §41. Revenue Sharing Fund

~~Section 26.~~ Section 41.(A) Creation of Fund. The Revenue Sharing Fund is created as a special fund in the state treasury.

(B) Annual Allocation. The sum of ninety million dollars ~~is~~ shall be allocated annually from the state general fund to the revenue sharing fund. The legislature may appropriate additional sums to the fund.

(C) Distribution Formula. The revenue sharing fund shall be distributed annually as provided by law solely on the basis of population and number of homesteads in each parish in proportion to population and the number of homesteads throughout the state. Unless otherwise provided by law, population statistics of the last federal decennial census shall be utilized for this purpose. After deductions in each parish for retirement systems and commissions as authorized by law, the remaining funds, to the extent available, shall be distributed by first priority to the tax recipient bodies within the parish, as defined by law, to offset current losses because of the homestead ~~exemptions granted~~ exemption permitted in this Article. Any balance remaining in a parish distribution shall be allocated to the municipalities and tax recipient bodies within each parish as provided by law.

(D) Distributing Officer. The funds distributed to each parish as provided in Paragraph (C) shall be distributed in Orleans Parish by the city treasurer of New Orleans and in all other parishes by the parish tax collector. The funds allocated to the Monroe City School Board or its successor shall be distributed to and by the city treasurer of Monroe.

(E) Bonded Debt. A political subdivision, as defined by Article VI of this constitution, may incur debt by issuing negotiable bonds and may pledge for the payment of all or part of the principal and interest of such bonds the proceeds derived or to be derived from that portion of the funds received by it from the revenue sharing fund, to offset current losses caused by the homestead ~~exemptions granted~~ exemption permitted by this Article. Unless otherwise provided by law, no ~~moneys~~ monies allocated within any parish from the balance remaining in its distribution may be pledged to the payment of the principal or interest of any bonds. Bonds issued under this Paragraph shall be issued and sold as provided by law, and shall require approval of the State Bond Commission

or its successor prior to issuance and sale.

~~PART IV. TRANSPORTATION~~

~~§27. Transportation Trust Fund~~

~~Section 27.(A) Creation of fund. Effective January 1, 1990, there shall be established in the state treasury as a special permanent trust fund the Transportation Trust Fund ("the trust fund") in which shall be deposited the "excess revenues" as defined herein which are a portion of the avails received in each year from all taxes levied on gasoline and motor fuels and on special fuels (said avails being referred to as the "revenues") as provided herein. After satisfying pledges respecting that portion of the revenues attributable to the tax rates in effect at the time of such pledges for the payment of obligations for bonds or other evidences of indebtedness on the effective date of this Section, the treasurer shall allocate such portion of the revenues received in each year as necessary to pay all principal, interest, premium, if any, and other obligations incident to the issuance, security, and payment in respect of bonds as authorized in Paragraph (C) hereof. Thereafter, the portion of the revenues remaining shall be deposited in the Bond Security and Redemption Fund in the state treasury. After (1) the payment of any obligations for bonds or other evidences of indebtedness in existence on the effective date of this Section which are secured by revenues, (2) payments in respect of bonds authorized in Paragraph (C) hereof, and (3) credit to the Bond Security and Redemption Fund, the treasurer shall deposit in and credit to the trust fund all of the revenues remaining (the "excess revenues") from the avails of all taxes levied on gasoline and motor fuels and on special fuels, as follows: for the fiscal year beginning July 1, 1989, the avails of twelve cents per gallon of said taxes received on and after January 1, 1990; for the fiscal year beginning on July 1, 1990, the avails of fourteen cents per gallon of said taxes; for the fiscal year beginning on July 1, 1991, and thereafter, the avails of all taxes levied on gasoline and motor fuels and on special fuels. Purchases of gasoline, diesel fuel, or special fuels which are subject to excise tax under Chapter 7 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 shall be exempt from the state sales tax and any sales tax levied by a political subdivision as defined by Article VI, Section 44(2). All monies appropriated by the Federal Highway Administration and the Federal Aviation Administration, or their successors, either reimbursed or paid directly, shall be paid directly or deposited in and credited to the trust fund.~~

~~(B)(1) Except as provided for in Subparagraph (2) of this Paragraph, the monies in the trust fund shall be appropriated or dedicated solely and exclusively for the costs for and associated with construction and maintenance of the roads and bridges of the state and federal highway systems, the Statewide Flood-Control Program or its successor, ports, airports, transit, and the Parish Transportation Fund or its successor and for the payment of all principal, interest, premium, if any, and other obligations incident to the issuance, security, and payment in respect of bonds or other obligations payable from the trust fund as authorized in Paragraph (D) of this Section. Unless pledged to the repayment of bonds authorized in Paragraphs (C) or (D) of this Section, the monies in the trust fund allocated to ports, airports, flood control, parish transportation, and state highway construction shall be appropriated annually by the legislature only pursuant to programs established by law which establish a system of priorities for the expenditure of such monies, except that the Transportation Infrastructure Model for Economic Development, which shall include only those projects enumerated in House Bill 17 of the 1989 First Extraordinary Session of the Legislature and US Highway 61 from Thompson Creek to the Mississippi Line, in lieu of "US 61 Bains to Mississippi Line", and US Highway 165 from I-10 to Alexandria to Monroe to Bastrop and thence on US Highway 425 from Bastrop to the Arkansas Line, in lieu of "US 165 I-10 Alexandria-Monroe-Bastrop-Arkansas Line" and LA 15 Natchez, Mississippi to Chase in lieu of "LA 15 Natchez, Mississippi to Monroe", shall be funded as provided by law. The state-generated tax monies appropriated for ports, Parish Transportation Fund, or its successor, and the Statewide Flood-Control Program, or its successor shall not exceed twenty percent annually of the state-generated tax revenues in the trust fund; provided, however, that no less than the avails of one cent of the tax on gasoline and special fuels shall be appropriated each year to the Parish Transportation Fund, or its successor. The annual appropriation for airports shall be a sum equal to, but not greater than, the annual estimated revenue to be derived from the state taxes to be collected and received on aviation fuel. Unencumbered and unexpended balances at the end of each fiscal year shall remain in the trust fund. The earnings realized in each fiscal year on the investment of monies in the trust fund shall be deposited in and credited to the trust fund.~~

~~(2) There is hereby established in the Transportation Trust Fund a special subfund to be known as the "Construction Subfund", hereinafter referred to as "the subfund", in which shall be deposited the avails of any new taxes that become effective and are levied on gasoline, motor fuels, or special fuels on or after July 1, 2017. The monies in the subfund shall be appropriated and dedicated solely for the direct costs associated with actual project delivery, construction, and maintenance of transportation and capital transit infrastructure projects of the state and local government. The monies in the subfund that are appropriated by the legislature to the Department of Transportation and Development, or its successor, shall not be utilized by the department for the payment of employee wages and related benefits or employee retirement benefits.~~

~~(C) The State Bond Commission or its successor, may issue and sell bonds, notes, or other obligations ("Bonds") secured by a pledge of a portion of the revenues not to exceed the avails of four cents per gallon of the taxes on gasoline and motor fuels and on special fuels received by the state treasurer. Bonds so issued may also be secured by a pledge of all or a portion of excess revenues as additional security therefor, and if so pledged any portion thereof needed to pay principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment in respect to Bonds may be expended by the treasurer without the need for legislative appropriation. The Bonds may be issued in the manner set forth in this Section to provide for the costs for and associated with construction and maintenance of the roads and bridges of the state and federal highway systems, Statewide Flood-Control Program, ports, airports, and for any other purpose for which monies in the trust fund may be expended as provided by law. Such Bonds shall not be considered to be debt under Article VII, Section 6, unless the provisions of Article VII, Section 6, relative to incurring debt by the state are met, in which case the full faith and credit of the state may also be pledged in addition to the revenues received by the treasurer.~~

~~(D) The State Bond Commission or its successor may also issue and sell bonds, notes, or other obligations secured by a pledge of the excess revenues deposited in the trust fund, which shall otherwise be issued in the manner and for the purposes provided for in this Section, and if so pledged any portion thereof needed to pay principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment in respect thereof may be expended by the treasurer without the need for legislative appropriation.~~

~~(E) Bonds, notes, or other obligations issued pursuant to the provisions of Paragraphs (C) or (D) above may be issued in the manner provided by resolution of the State Bond Commission or its successor under the authority of said Paragraphs without compliance with any other requirement of this constitution or law. To that end, said Paragraphs (C) and (D) hereof shall be deemed self-operative.~~

~~PART V.~~ PART IV. UNCLAIMED PROPERTY

~~§28.~~ §42. Louisiana Unclaimed Property Permanent Trust Fund

~~Section 28.~~ Section 42.(A) Creation of Fund. (1) ~~Effective July 1, 2021, there~~ There shall be established in the state treasury as a special permanent trust fund, the Louisiana Unclaimed Property Permanent Trust Fund, referred to in this Section as the "UCP Permanent Trust Fund". No appropriation shall be made from the UCP Permanent Trust Fund.

(2) The purpose of the UCP Permanent Trust Fund is to ensure a source of payment for claims made by owners of unclaimed property. After allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9~~(B)~~ 13(B) of this Constitution, after the payment of all administrative fees, costs, and expenses as provided by law, and after the deposit of monies into the Unclaimed Property Leverage Fund, the treasurer shall annually deposit in and credit to the UCP Permanent Trust Fund the net amount of all monies received as a result of the Uniform Unclaimed Property Act of 1997 or its successor.

(3) Realized capital gains, dividend income, and interest income, earned on the investments in the UCP Permanent Trust Fund, net of trust fund investment and administrative expenses, shall be deposited into the state general fund.

(4) All monies shall be credited to the fund as provided in Subparagraph (2) of this Paragraph until the balance in the UCP Permanent Trust Fund equals the amount of the state's potential liability to unclaimed property claimants as reported in the previous fiscal year pursuant to Paragraph (C) of this Section. All money received above the state's potential liability to unclaimed property claimants as reported by the state treasurer shall be deposited into the state general fund.

(B) Investment and Administration. The money credited to the UCP Permanent Trust Fund pursuant to Paragraph (A) of this Section shall be permanently credited to the UCP Permanent Trust Fund and shall be invested by the treasurer. Notwithstanding any provision of this constitution to the contrary, a portion of money in the UCP Permanent Trust Fund, not to exceed fifty percent of the money in the UCP Permanent Trust Fund, may be invested in equities. The legislature shall establish by law procedures for the investment of such monies. The treasurer may contract, subject to the approval of the State Bond Commission, for the management of such investments. Investment earnings shall be available for appropriation to pay expenses incurred in the investment and management of the UCP Permanent Trust Fund.

(C) Reports; Allocation. (1) Not less than sixty days prior to the beginning of each regular session of the legislature, the state treasurer shall submit to the legislature and the governor a report of the following:

(a) The balance of the UCP Permanent Trust Fund as of the close of the prior fiscal year.

(b) The state's potential liability to unclaimed property claimants as of the close of the prior fiscal year.

~~(2) Notwithstanding the provisions of Subparagraph (1) of this Paragraph, not less than sixty days prior to the beginning of the 2022 Regular Session of the legislature, the state treasurer shall submit to the legislature and the governor a report of the following:~~

~~(a) The balance of the UCP Permanent Trust Fund as of January 1, 2022.~~

~~(b) The state's potential liability to unclaimed property claimants as of the close of the prior fiscal year.~~

~~(3)~~(2) If unclaimed property claims exceed receipts, the state treasurer shall certify the amount needed to pay received claims and shall allocate sufficient funds from the UCP Permanent Trust Fund to pay that amount. The state treasurer shall also immediately notify the legislature and governor of the amount transferred from the UCP Permanent Trust Fund and amount remaining in the UCP Permanent Trust Fund.

(D) Private Property. Property received by the state pursuant to the Uniform Unclaimed Property Act of 1997 or its successor and deposited into the UCP Permanent Trust Fund is private property held in trust until a claim is made for it by the owner.

Section 2. Article VII, Sections 2.1, 2.2, 2.3, 4.1, 10.1 through 10.3, 10.5 through 10.9, 10.11 through 10.16, and 10-A of the Constitution of Louisiana are hereby repealed in their entirety.

Section 3. Notwithstanding any provision of this Act to the contrary, for the remainder of Fiscal Year 2024-2025, in addition to the revenues dedicated by Art. VII, Section 15(A)(1) and (3) through (5) of this constitution as provided in this Act, any revenues received in Fiscal Year 2024-2025 by the state after the effective date of this Section in excess of nine hundred fifty million dollars as a result of the production of or exploration for minerals, hereinafter referred to as mineral revenues, including severance taxes, royalty payments, bonus payments, or rentals, and excluding such revenues designated as nonrecurring pursuant to Article VII, Section 14(B) of the constitution as provided in this Act, any such revenues received by the state as a result of grants or donations when the terms or conditions thereof require otherwise, and revenues derived from any tax on the transportation of minerals, shall be deposited into the Budget Stabilization Fund after the following allocations of the mineral revenues have been made:

(A) To the Bond Security and Redemption Fund as provided by Article VII, Section 13(B) of this constitution, as provided in this Act.

(B) To the political subdivisions as provided in Article VII, Sections 8 (B) and (C) of this constitution, as provided in this Act.

(C) To the Louisiana Wildlife and Fisheries Conservation Fund, as provided by law.

Section 4. Notwithstanding any provision of this Act to the contrary, for Fiscal Year 2024-2025, the annual appropriation from the Transportation Trust Fund for airports shall be a sum equal to, but not greater than, the annual estimated revenue to be derived from the state taxes to be collected and received on aviation fuel.

Section 5. Within two weeks of the effective date of this Act, the Department of Education shall coordinate with the Department of Treasury to certify amounts maintained in the Education Excellence Fund held to the credit of a political subdivision or school. Notwithstanding any provision of this Act or law to the contrary, including Act 4 of the 2024 regular session of the legislature, the department shall, within three weeks of the effective date of this Act, withdraw an amount equal to the aggregate balances certified pursuant to the provisions of this Section and prior to the end of fiscal year 2024-2025 remit to each entity its certified amount. Notwithstanding any provision of this constitution or law to the contrary, monies withdrawn from the treasury pursuant to the provisions of this Section may be held in an escrow account at a fiscal agent bank, as defined by law, until expended.

Section 6. Within two weeks of the effective date of this Act, the State Board of Elementary and Secondary Education and the Board of Regents shall each coordinate with the Department of Treasury to certify amounts maintained in the Louisiana Quality Education Support Fund held to the agency's credit within the fund. Notwithstanding any provision of this Act or law to the contrary, including Act 4 of the 2024 regular session of the legislature, each such agency shall, within three weeks of the effective date of this Act, withdraw an amount from the fund equal to its certified balance. Notwithstanding any provision of this constitution or law to the contrary, monies withdrawn from the treasury pursuant to the provisions of this Section may be held in an escrow account at a fiscal agent bank, as defined by law, until expended.

Section 7.(A) Notwithstanding any provision of this Act to the contrary, any transfer to the Teachers' Retirement System of Louisiana pursuant to the provisions of this Act shall be net of amounts needed to satisfy the requirements Sections 5 and 6 of this Act and amounts needed to satisfy current year appropriations from the following funds:

(1) Louisiana Education Quality Trust Fund.
(2) Louisiana Quality Education Support Fund.
(3) Education Excellence Fund.

(B) Unexpended monies in each of the funds listed in Paragraph (A) of this Section shall be transferred to the state general fund on July 1, 2025. No appropriation from any such fund from the current fiscal year shall be carried forward to next fiscal year.

Section 8. Notwithstanding any provision of law to the contrary, after the effective date of this Act, unless or until directed otherwise by law the treasurer shall deposit into the state general fund any monies that would have been deposited in or credited to the following funds:

(A) Louisiana Education Quality Trust Fund.
(B) Louisiana Quality Education Support Fund.
(C) Mineral Revenue Audit and Settlement Fund.
(D) Education Excellence Fund.

Section 9. Notwithstanding any provision of this Act to the contrary, for the remainder of Fiscal Year 2024-2025, the treasurer shall allocate severance tax to the governing authority of the parish in which severance or production occurs in accordance with the provisions of law in effect on July 1, 2024.

Section 10. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on March 29, 2025.

Section 11. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to revise Article VII of the Constitution of Louisiana including revisions to lower the maximum rate of income tax, increase income tax deductions for citizens over sixty-five, provide for a government growth limit, modify operation of certain constitutional funds, provide for property tax exemptions retaining the homestead exemption and exemption for religious organizations, provide a permanent teacher salary increase by requiring a surplus payment to teacher retirement debt, and make other modifications? (Amends Article VII, Sections 1 through 28; Adds Article VII, Sections 29 through 42)

Proposed Amendment No. 3
Third Extraordinary Session, 2024

ACT No. 3

SENATE BILL NO. 2
BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO

A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for certain felony offenses specified by the legislature; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article V, Section 19 of the Constitution of Louisiana, to read as follows:

§19. Special Juvenile Procedures

Section 19. The determination of guilt or innocence, the detention, and the custody of a person who is alleged to have committed a crime prior to his seventeenth birthday shall be pursuant to special juvenile procedures which shall be provided by law. However, the legislature may (1) by a two-thirds vote of the elected members of each house provide that special juvenile procedures shall not apply to juveniles arrested for ~~having committed first or second degree murder, manslaughter, aggravated rape, armed robbery, aggravated burglary, aggravated kidnapping, attempted first degree murder, attempted second degree murder, forcible rape, simple rape, second degree kidnapping, a second or subsequent aggravated battery, a second or subsequent aggravated burglary, a second or subsequent offense of burglary of an inhabited dwelling, or a second or subsequent felony-grade violation of Part X or X-B of Chapter 4 of Title 40 of the Louisiana Revised Statutes of 1950, involving the manufacture, distribution, or possession with intent to distribute controlled dangerous substances~~ **certain felony offenses provided by law**, and (2) by two-thirds vote of the elected members of each house lower the maximum ages of persons to whom juvenile procedures shall apply, and (3) by two-thirds vote of the elected members of each house establish a procedure by which the court of original jurisdiction may waive special juvenile procedures in order that adult procedures shall apply in individual cases. The legislature, by a majority of the elected members of each house, shall make special provisions for detention and custody of juveniles who are subject to the jurisdiction of the district court pending determination of guilt or innocence.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on March 29, 2025, or a statewide election authorized by law, whichever occurs first.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to provide the legislature the authority to determine which felony crimes, when committed by a person under the age of seventeen, may be transferred for criminal prosecution as an adult? (Amends Article V, Section 19)

Proposed Amendment No. 4
Third Extraordinary Session, 2024

ACT No. 4

SENATE BILL NO. 5
BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval *or* rejection in the manner provided by law, a proposal to amend Article V, Section 22(B) of the Constitution of Louisiana, to read as follows:

§22. Judges; Election; Vacancy

Section 22.(A) Election

* * *

(B) Vacancy. A newly-created judgeship or a vacancy in the office of a judge shall be filled by special election called by the governor and held ~~within twelve months~~ **on the election date first available pursuant to applicable law** after the day on which the vacancy occurs or the judgeship is established, except when the vacancy occurs in the last twelve months of an existing term. **If the date of the next gubernatorial or congressional election is within twelve months of the date when the vacancy occurred, then the special election shall be held at the next gubernatorial or congressional election, if the special election can be held on that date in accordance with**

applicable law. Until the vacancy is filled, the supreme court shall appoint a person meeting the qualifications for the office, other than domicile, to serve at its pleasure. The appointee shall be ineligible as a candidate at the election to fill the vacancy or the newly-created judicial office. No person serving as an appointed judge, other than a retired judge, shall be eligible for retirement benefits provided for the elected judiciary.

* * *

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on March 29, 2025.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to provide for the use of the earliest election date to fill judicial vacancies? (Amends Article V, Section 22(B))

Publish: February 13, 2025

Public Notice

ORDINANCES AND RESOLUTIONS INTRODUCED FOR PUBLIC HEARING BY THE ST. CHARLES PARISH COUNCIL, ON MONDAY, FEBRUARY 24, 2025, 6:00 P.M., COUNCIL CHAMBERS, PARISH COURTHOUSE, 15045 RIVER ROAD, HAHNVILLE:

2025-0019 (2/10/25, Jewell, M. Albert)
An ordinance to amend the St. Charles Parish Zoning Ordinance of 1981, to change the zoning classification from R-1A(M) to R-2 on Lots 35 and 36, Square E, Oak Ridge Park Subdivision, 925 and 935 Paul Frederick Drive, Luling as requested by Danny Alexander.

2025-0020 (2/10/25, Jewell, M. Albert)
An ordinance to amend the St. Charles Parish Zoning Ordinance of 1981, to change the zoning classification from R-1A to M-1 on Lot 127X, Coteau de France, 16076 Highway 631, Paradis as requested by Pether Alonso.

2025-0021 (2/10/25, Jewell, M. Albert)
An ordinance to amend the St. Charles Parish Zoning Ordinance of 1981, to change the zoning classification from C-1 to R-1A(M) on a Portion of Lot 1 of the P.R. Vicknair Property, 167 Post Street, Killona as requested by Bruce Pitre and Robin Rogers.

2025-0022 (2/10/25, Jewell, M. Albert)
An ordinance to amend the St. Charles Parish Zoning Ordinance of 1981, to change the zoning classification from C-2 to C-3 on Lot 25A, Good Hope Subdivision Annex "C", 196 Good Hope Street, Norco as requested by Malcolm Darensbourg, III for M.A.D. III, LLC.

2025-0024 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of Amendment No. 1 to Ordinance No. 23-7-7, which approved a Professional Services Agreement with Bryant Hammett & Associates, LLC, to perform additional surveying services for the Texaco Road Survey (Project No. P230601), in the lump sum amount of $21,015.00.

2025-0025 (2/10/25, Jewell, G. Gorden)
An ordinance approving and authorizing the execution of a Change Order No. 1 for the St. Charles Parish East Bank Water Treatment Plant Hurricane Ida Repairs (Project No. WWKS 109), to increase the contract amount by $134,919.00 and to increase contract time by 50 days.

2025-0026 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of Change Order No. 3 (Final) for the Destrehan Pump Station (P.S.) No. 2 Conveyance Improvements, (Project No. P181101), to decrease the contract amount by $64,132.57.

2025-0027 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of Amendment No. 1 to Ordinance No. 20-8-13, which approved an Engineering Services Agreement between N-Y Associates, Inc., to facilitate requested changes at the intersection of Carriage and Dunleith Canals for the Carriage/Dunleith Canals Drainage Structure (Project No. P200706), in the amount of $44,403.00, resulting in an overall contract value not to exceed $473,378.00.

2025-0028 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of Change Order No. 2 (Final) for the Des Allemands Phase 1 Bulkhead (Project No. P210601), to decrease the contract amount by $118,000.72 and decrease the contract time by sixteen (16) calendar days, for a total contract price of $6,949,452.71 and total contract time of two hundred fifty-three (253) calendar days.

2025-0029 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of a Contract with Thompson Consulting Services, LLC, for Storm Debris Monitoring 2024, (Project No. P241002).

2025-0030 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of a Professional Services Agreement with Alpha Testing and Inspection, Inc., for testing and inspection services for the Capital Project Testing and Inspection (Project No. P250107), in the not to exceed amount of $250,000.00.

2025-0031 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of a Professional Services Agreement with Terracon Consultants, Inc., to perform engineering services for Roadway Coring - 2025 (Project No. P250106), in the not to exceed amount of $100,000.00.

2025-0032 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of Amendment No. 2 to Ordinance No. 21-4-7, which approved a Professional Services Agreement with GIS Engineering, LLC, to perform engineering services for the Montz Pump Station (Project No. P210301), in the amount not to exceed $797,379.50, which increases the overall contract value to $1,525,535.50.

2025-0033 (2/10/25, Jewell, M. Bingham)
An ordinance approving and authorizing the execution of a Professional Services Agreement with Barowka and Bonura Engineers and Consultants, LLC, to perform engineering services for the Cousins Canal Bank Stabilization (Project No. P241103), in the not to exceed amount of $618,000.00.

2025-0034 (2/10/25, Comardelle)
An ordinance of the Parish of St. Charles providing that the Code of Ordinances, Parish of St. Charles, be amended by revising Section 15-5, Motor Vehicles and Traffic, of said Code, to provide for the installation of **"NO PARKING"** signs on both sides of Williams Street in Boutte.

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Sheriff's Sale

SHERIFF'S SALE
SHERIFF'S OFFICE
Suit No: (45) 92148-C
Date: Thursday, November 21, 2024
WORTH CAPITAL HOLDINGS 99 LLC
VS
AMERICAN NATURAL ENERGY CORPORATION
GREG CHAMPAGNE, SHERIFF
P.O. Box 426
HAHNVILLE, LA 70057
Parish of St. Charles
29th Judicial District Court
State of Louisiana

By virtue of and in obedience to a Writ of SEIZURE AND SALE directed to me by the Honorable 29TH JUDICIAL DISTRICT COURT in and for the PARISH OF ST. CHARLES, State of Louisiana, dated:
TUESDAY, APRIL 09, 2024, in the above entitled and numbered cause, I shall proceed to sell at public auction at the principal front door of the Courthouse of which the Civil District Court of the Parish of St. Charles is held on WEDNESDAY, FEBRUARY 19, 2025, at 10:00 A.M., to the last and highest bidder for cash, the following described property, to wit:
MORTGAGEDPROPERTY
Except as provided below, the Mortgagor mortgaged, pledged and hypothecated to Lender, and granted to Lender, a continuing security interest, in and to all right, title and interest of the Mortgagor, whether now owned or hereafter acquired, in, to and under the Oil and Gas Lease (the "Lease") and other mineral interests specifically described in Exhibit "A", together with all of the Mortgagor's right, title and interest, whether now owned or hereafter acquired, in all of the hereinafter described properties, rights and interests; namely:
(a) the Lands described in Exhibit "A", oil and gas interests described in Exhibit "A", and the Oil and Gas Lease, fee mineral interests, overriding royalty, royalty, surface leases, rights-of-way and other interests which are specifically described in Exhibit "A",
(b) all unitization, communitization, operating agreements, pooling agreements and declarations of pooled units and the properties covered and the units created thereby (including all units formed under order, regulations, rules or other official acts of any federal, state or other governmental agency providing for pooling or unitization, spacing order or other well permits and other instruments) which relate to or affect all or any portion of the properties and interests described in Exhibit "A", including, without limitation, those units which may be specifically described or referred to in Exhibit "A",
(c) the Hydrocarbons which are in, under, upon, attributable to, produced or to be produced from the mineral interests and the Lands described in Exhibit "A", and all inventory thereof upon extraction from the wellhead or minehead,
(d) the Production Sale Contracts, all accounts resulting from the sale of Hydrocarbonsat the wellhead or minehead, and other accounts, contract rights, operating rights, general intangibles, chattel paper, documents and instruments arising under the Production Sale Contracts, and all "as-extracted collateral", as such term is defined in the Uniform Commercial Code, (e) the Operating Equipment,
(f) all general intangibles, accounts and other rights to payment under any and all contracts under which the Mortgagor is entitled to share in the production from or the proceeds of production from any oil and/or gas wells described in Exhibit "A" hereto, operated by others and producing from oil and gas leases the record title of which are not in the Mortgagor, including, without limitation, operating agreements, revenue sharing agreements and other similar or dissimilar agreements,
(g) all improvements and other constructions now or hereafter located on the Lands described in Exhibit "A", including without limitation the Operating Equipment, to the extent (i) any such property should constitute or be deemed to constitute immovable property for the purposes of Louisiana law, including without limitation any buildings, platforms, structures, towers, rigs, or other immovable property or component parts thereof, or,(ii) any such property is otherwise susceptible of mortgage pursuant to Louisiana Civil Code Article 3286 or Louisiana Mineral Code Article 203,
(h) any liens and security interests in favor of Mortgagor in any of the foregoing properties securing payment of proceeds from the sale of the Hydrocarbons,
(i) all other rights, titles and interests of Mortgagor in, to and under or derived from the Lands described in Exhibit "A", the Oil and Gas Lease and other properties described in Exhibit "A", even though the Mortgagor's interest therein may be incorrectly or insufficiently described or referred to in Exhibit "A", and under the Production Sales Contracts,
(j) any property that may from time to time hereafter, by writing of any kind signed by Mortgagor, be subjected to the lien and security interest hereof by Mortgagor, and Lender is hereby authorized to receive the same as additional security for the Indebtedness,
(k) all balances, credits, deposits, accounts and monies of the Mortgagor with or in the possession of Lender, and
(1) the proceeds and products of the foregoing, together with any and all corrections or amendments to, or renewals, extensions or ratifications of, any of the same, or of any instrumentrelating thereto, and all rights-of-way, franchises, licenses, permits, certificates of public conveniences and necessity, easements, contractual rights, tenements, hereditaments and appurtenances now existing or in the future obtained in connection with any of the aforesaid, and all other things of value and incident thereto which the Mortgagor might at any time have or be entitled to.
For clarity, the property subject to this foreclosure action and described above, includes the Lease, the entirety of the acreage covered by the Lease, and the Wells described on Exhibit "A" as well as any associated facilities (including the salt water disposal well and the processing facility which is located on and serves the Lease). However, the property subject to this foreclosure does not include (i) any Wells located on the Lease that are not identified on Exhibit "A" and (ii) a twenty acre square around each such Well (the "Declined Acreage"). Provided, however, that the Declined Acreage does not include any subsurface depths 100 feet below the deepest penetration achieved by any Well included on such Declined Acreage. Worth elects to exclude the Declined Acreage from this action.
In accordance with the terms of the Lease, Worth intends to amend the existing Operating Block, as previously established through that Enlargement of Operating Block Under Oil, Gas and Mineral Lease, dated May 10, 1943, by Gulf Refining Company, recorded in St. Charles Parish, Louisiana, in COB WW, Pages 62 et seq., to reflect this reconfigured area, including those depths beneath the Declined Acreage.
EXHIBIT "A"
Oil and/or Gas _Wells
1) Delta Securities Co., Inc. A No. 113 Well (Serial No. 120055, situated in Section 12, Township 15 South, Range 21 East, Bayou Couba Field, St. Charles Parish, Louisiana;
2) Delta Securities Co., Inc. No. 121 Well (Serial No. 129753), situated in Section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
3) Delta Securities Co., Inc. A No. 125 Well (Serial No. 135871), situated in Section 12, Township 15 South, Range 21 East, Bayou Couba Field, St. Charles Parish, Louisiana;
4) Delta Securities Co., Inc. No. 156 Well (Serial No. 252221), situated in Section 13, Township 15 South, Range 21 East, and section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
5) Delta Securities Co, Inc. No. 157 Well (Serial No. 252282), situated in Section 13, Township 15 South, Range 21 East, and Section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
6) Delta Securities Co., Inc. No. 157-D Well (Serial No. 252332), situated in Section 13,Township 15 South, Range 21 East, Bayou Couba Field, St. Charles Parish, Louisiana;
7) Delta Securities Co., Inc. No. 160 Well (Serial No. 252300), situated in Section 13, Township 15 South, Range 21 East, and Section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
8) Delta Securities Co., Inc. No. 160-D Well (Serial No. 252333), situated in Section 13, Township 15 South, Range 21 East, and Section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
9) Delta Securities Co., Inc. No. 161 Well (Serial No. 252351), situated in Section 13, Township 15 South, Range 21 East, and Section 18, Township 15 South, Range 22 East, Bayou Couba Field, St. Charles Parish, Louisiana;
10) Delta securities Co., Inc. SWD No. 85 Well (Serial No. 55112), situated in Section 12, Township 15 South, Range 21 East, Bayou Couba Field, St. Charles Parish, Louisiana.
Oil and Gas Lease
Oil and Gas Lease dated November 14, 1941, executed by Delta Securities Company, Inc., as Lessor, in favor of Gulf Refining Company, as Lessee, recorded under Entry No. 1458, COB SS, Page 382, Rec6rds of St. Charles Parish, Louisiana, covering and affecting the following described property, to-wit:
A certain tract of land situated in Township 15 South, Range 21 East, and Township 15 South, Range 22 East; St. Charles Parish, Louisiana, and more particularly described as follows:
Beginning at the Southwest corner of Section 12, Township 15 South, Range 21 East; thence North 0 degrees 12 minutes East, 3446.52 feet along the West line of Section 12 to a point for a corner; Thence South 89 degrees 48 minutes East, 3271.85 feet to the East line of Section 12, said line being common between Ranges 21 and 22 East; thence continue South 89 degrees 48 minutes East, 2661.75 feet to' a point for a corner;
Thence South 00 degrees 12 minutes West, 2655.98 feet to the South line of Section 7; thence continue South 00 degrees 12 minutes West, 5311.96 feet to a point for a corner, said point being on the South line of Section 18, Township 15 South, Range 22 East;
Thence North 89 degrees 48 minutes West, 2661.72 feet along the South line of Section 18, to the Southwest corner of said Section 18;
Thence South 76 degrees 37 minutes West, 3366.00 feet along the South line of Section 13, Township 15 South, Range 21 East, to the Southwest corner of said Section 13; Thence North 89 degrees 43 minutes 44 seconds West, 1992.09 feet along the South line of Section 14 to a point for a corner;
Thence North 00 degrees 12 minutes East, 3403.61 feet to a point for a corner;
Thence South 89 degrees 43 minutes 44 seconds East, 867 .09 feet to a point for a corner; Thence North 00 degrees 12 minutes East, 1908.35 feet to a point for a corner, said point being on the North line of Section 14;
Thence South 89 degrees 43 minutes 44 seconds East, 1125.00 feet along the North line of said Section 14 to the place of beginning of this description, said tract of land containing 1,319.991 acres.
Leasehhold Ownership
1. A working interest equal to 100%, with a net revenue interest equal to 72.062500%, as to oil, gas and other minerals produced and saved from the surface to the top of the Cibicides Opima Sand, as seen on the electric log of the Gulf Refining Company - Delta Securities Company, Inc. - Well No. 88 at 9,875' measured depth, or its stratigraphic equivalent ("Shallow Rights"), subject to:
(a) A working interest equal to 100%, with a net revenue interest equal to 70.062500%, as to oil, gas and other minerals produced and saved from the Delta Securities Company, Inc. No. 154 Well (Serial No. 136794); and
(b) A working interest equal to 100%, with a net revenue interest equal to 68.812500%, as to oil, gas and other minerals produced and saved from the Delta Securities Company, Inc. No. 155 Well (Serial No. 252220), the Delta Securities Company, Inc. No. 156 Well (Serial No. 252221), the Delta Securities Company, Inc. No. 157 Well (Serial No. 252282), the Delta Securities Company, Inc. No. 159 Well (SerialNo. 252299), the Delta Securities Company, Inc. No. 160 Well (Serial No. 252300), the Delta Securities Company, Inc. No. 161 Well (Serial No. 252351) and the Delta Securities Company, Inc. No. 161-D Well (Serial No. 252352); and
2. A working interest equal to 100%, with a net revenue interest equal to 72.262500%, as to oil, gas and other minerals produced and saved from below the top of the Cibicides Opima Sand, as seen on the electric log of the Gulf Refining Company-Delta Securities Company, Inc. Well No. 88 at 9,875' measured depth, or its stratigraphic equivalent ("Deep Rights").
And from the proceeds of said sale to pay petitioner by preference over all other claims, the sum of:
ONE MILLION FIFTY-ONE THOUSAND TWO HUNDRED AND FIFTY ($1,051,250.00) DOLLARS, along with interest and attorney's fees and all other costs including my own costs and charges.
TERMS AND CONDITIONS OF SALE: CASH IN THE FORM OF A CASHIER'S CHECK DUE BY 2:00 P.M. DAY OF THE SALE.
PUBLISH ON: January 16, 2025
February 13, 2025
GREG CHAMPAGNE-SHERIFF & EX-OFFICIO TAX COLLECTOR
ST, CHARLES PARISH
ATTORNEY FOR PLAINTIFF:
Laura F. Ashley
400 Poydras Street, suite 2500
New Orleans, LA 70130
504-299-3570
SCSO-CIV-209-0402

Sheriff's Sale

SHERIFF'S SALE
SHERIFF'S OFFICE
Suit No: (45) 92341-D
Date: Wednesday, January 15, 2025
MORTGAGE RESEARCH CENTER, LLC D/B/A VETERANS UNITED HOME LOANS, A MISSOURI LIMITED LIABILITY CORPORATION
vs
HILMER P. HERMANN Ill A/KIA HILMER PAUL HERMANN III, ET AL
GREG CHAMPAGNE, SHERIFF
P.O. Box 426
HAHNVILLE, LA 70057
Parish of St. Charles
29th Judicial District Court
State of Louisiana

By virtue of and in obedience to a Writ of SEIZURE AND SALE directed to me by the Honorable 29TH JUDICIAL DISTRICT COURT in and for the PARISH OF ST. CHARLES, State of Louisiana, dated:
TUESDAY, JUNE 27, 2023, in the above entitled and numbered cause, I shall proceed to sell at public auction at the principal front door of the Courthouse of which the Civil District Court of the Parish of St. Charles is held on WEDNESDAY, MARCH 19, 2025, at 10:00 A.M., to the last and highest bidder for cash, the following described property, to wit:
Plaintiff's mortgage and/or privilege affects the following described property, to-wit:
One certain lot or portion of ground, together with all the buildings and improvements thereon, and all rights, ways, privileges, servitudes, advantage~, and appµrtenanccs, thereunto belonging, or in anywise appertaining, situated in Section 40, Township 14 South, Range 21 East and Section 4 3, Township 13 South, Range 21 East in what is known as WILLOWDALE SUBDIYISION at Boutte, St. Chmles Parish, Louisiana, all in accordance with plat of survey prepared by Surveyors, Inc. elated January 13, 1967, a copy of which is recorded in the office of the Clerk of Court and Ex-Officio Recorder for the Parish of St. Charles, Louisiana for reference and according to said plat of survey, the lot herein conveyed measures as fol!ows:LOT THREE (3) measures Ninety-nine and 54/100 feet (99.54') front on West Levert Drive by a depth of One hundred thirtyseven (13 7') along line o [Lot 4, by a width in the rear of One hundred feet (100') by a depth of One hundred forty-two and 55/100 feet (142.55') along the line of Lot 2.
And
A certain piece or portion of ground located in Willowdale Subdivision, Section 40, Tl4S, R21E and Section 43,T13S,R21E, near Boutte, St. Charles Parish, Louisiana more particularly described as follows:
PARCEL 3-A: Commence at a point located 40' Westerly from the - projected intersection of the west line of Willowdale Boulevard and the northerly line of West Levert Drive, thence along the northerly line of West Levert Drive in a westerly direction a distance of 166.09' to a oint, thence North 2 degrees, 15'20" West a distance of 142.55' to the Northeasterly corner of Lot 3 and the point of beginning, thence continue North 2 degrees, 15"20" West a distance of 35' to a point, thence run South 81 °30' West a distance of 100' to a point, thence run South 2° 15"20" East a distance of 3 5' to the Northwesterly corner of Lot 3, thence along the Northerly line of the lot North8l03 0'East a distance of 100' to the point of beginning, containing 3479 sq. ft., all as more fully shown on a plat of survey by RP. Bernard, Registered Land Surveyor, elated May 3, 1983, attached to sale recorded at 298, Folio 566, record of St. Charles Parish, LA; subject to restrictions, servitudes, rights-of-way and outstanding mineral rights of record affecting the property.
And from the proceeds of said sale to pay petitioner by preference over all other claims, the sum of:
THREE HUNDRED AND FIFTY-FOUR THOUSAND FIVE HUNDRED AND EIGHTY-SEVEN AND THIRTY-FIVE ($354,587.35) DOLLARS, along with interest and attorney's fees and all other costs including my own costs and charges.
TERMS AND CONDITIONS OF SALE: CASH IN THE FORM OF A CASHIER'S CHECK DUE BY 2:00 P.M. DAY OF THE SALE.
PUBLISH ON: February 13, 2025
March 13, 2025
GREG CHAMPAGNE-SHERIFF & EX-OFFICIO TAX COLLECTOR
ST. CHARLES PARISH
ATTORNEY FOR PLAINTIFF:
Candace A Courteau
1505 North 19th St. P.O. Box 2867
Monroe, LA 71207-2867
(318) 388-1440
SCSO-CIV-209-0402