

NINETEENTH JUDICIAL DISTRICT COURT

PARISH OF EAST BATON ROUGE

STATE OF LOUISIANA

CASE NO.:

DIVISION:

REVEREND WILLIE CALHOUN, JR., JACOB NEWSOM, and AMY HESSION,

VERSUS

NANCY LANDRY,

IN HER OFFICIAL CAPACITY AS LOUISIANA SECRETARY OF STATE,

FILED: _____

DEPUTY CLERK

PETITION FOR DECLARATORY JUDGMENT AND INJUNCTIVE RELIEF

In November 2024, the state legislature passed HB7, which offers 109 pages of changes to Article VII of the Louisiana Constitution to be considered by voters on March 29, 2025.

Although the proposed revisions were put together in a short, two-week special session, they are extensive and would make a wide range of disjointed alterations to the Constitution. The proposed changes have no common thread that would be intelligible to voters: for example, the changes would narrow constitutional protections for church and union property, limit local control over sales taxes, liquidate several education trust funds, delete a fund supporting infant mortality programs, create a severance tax allocation for salty water, changes gendered pronouns, change the words “husband or wife” to “spouse,” and delete constitutional authorization for farmers and fishermen’s programs. In two weeks, the legislature slashed through much of the language that constitutional delegates spent three years crafting in the 1970s.

In this petition, Petitioner seeks declaratory judgment that the ballot language proposed by the Legislature is unlawful, and an injunction against the placement of the unlawful proposition on the March 29, 2025 ballot. That relief is appropriate for four reasons:

1. **The Ballot Language Actively Misrepresents the Proposed Amendment:** La. R.S. 18:1299.1 requires that ballot language be “simple, unbiased, concise, and easily understood.” Here, the ballot language is not just biased – it actively misrepresents the amendment in three ways:
 - A. First, the ballot language says HB7 is “retaining the . . . exemption for religious organizations.” But it is not: it is drastically narrowing the religious exemption.

- B. Second, the ballot language says it will “modify operation of certain constitutional funds.” But HB7 is not *modifying* those funds— it is deleting them entirely.
- C. Third, the ballot language purports to “provide a permanent teacher salary increase.” But there is no salary increase; only the extension of an existing stipend that has been in place for several years. No teacher will be paid any more than they currently are due to this potential amendment, and some teachers may be paid *less*.
2. **The Ballot Language is Biased:** La. R.S. 18:1299.1 requires that ballot language be “simple, unbiased, concise, and easily understood.” Here, the ballot language is highly biased: of the hundreds of changes to Article VII that are proposed, only a few of the most appealing changes are included in the ballot language. None of the unappealing changes are included. The ballot language is all dessert, no vegetables.
 3. **The Proposed Amendment Fails the Constitution’s Title Requirement:** Art. XIII, Sec. 1(B) of the Louisiana Constitution requires that a “proposed amendment shall have a title containing a brief summary of the changes proposed.” Here, it is unclear what the amendment’s title is. If the title is the long section on pages one and two of HB 7, then the title is neither brief nor indicative of what changes are proposed. If the title is just the words “Article VII. Revenue and Finance,” then it contains no summary of changes at all.
 4. **The Proposed Amendment Fails the Constitution’s One Object Requirement:** Art. XIII, Sec. 1(B) requires that a proposed amendment “shall be confined to one object” unless it is a “a revision of an entire Article.” Here, the proposal does not revise the entirety of Article VII; no revisions are proposed to Sections 12, 13, and 17, and various parts of other sections. But the proposed amendment is not confined to one object: it makes completely disparate changes, ranging from coastal protection funds to the gender of tax assessors.

Because the proposed amendment and ballot language violate the Louisiana Constitution and R.S. 18:1299.1, Petitioner’s relief should be granted.

I. Parties:

1. Petitioner Reverend Willie Calhoun, Jr. is a Louisiana citizen, voter, and taxpayer who lives in and is lawfully registered to vote in Orleans Parish. He is the pastor of the Fairview Missionary Baptist Church in the Lower Ninth Ward of New Orleans

2. Petitioner Jacob Newsom is a Louisiana citizen, voter, and taxpayer who lives in and is lawfully registered to vote in Ascension Parish. He is a humanities teacher at a high school.

3. Petitioner Amy Hession is a Louisiana citizen, voter, and taxpayer who lives in and is lawfully registered to vote in Orleans Parish. She has been a teacher and educator for twenty years.

4. Defendant Nancy Landry is the Secretary of State for Louisiana and is sued in her official capacity. The Secretary of State is the State’s chief election officer. La. Const. art. 4, § 7; La. R.S. § 18:421. In that capacity, she is responsible for preparing and certifying the ballots for all elections, promulgating all election returns, and administering the election laws. *Id.*

II. Jurisdiction and Venue:

5. This Court has broad subject-matter jurisdiction over all civil matters pursuant to La. Const. Art. 5, Sec. 16, and under La. Code of Civ. Proc. Art. 2 to adjudicate matters arising under the Louisiana Constitution of 1974, including in particular Art. XIII, Sec. 1 (Amendments).

6. Venue is proper in this Court under La. Code of Civ. Proc. Art. 42 because Defendant is domiciled there.

III. Factual Background:

7. In 1973 and 1974, a constitutional convention drafted Louisiana's currently-operative constitution.

8. Voters elected 105 of the convention's 132 delegates, and the governor appointed the remaining 27.¹

9. The governor's delegates were required by law to include representatives of a diverse group of interests, including industry, labor, education, wildlife and conservation, consumers, youth, and racial minorities.²

10. The delegates included "educators, physicians, an architect, labor leaders, ministers, lawyers, farmers, homemakers, accountants, retirees, insurance agents, sheriffs, tax assessors, district judges, clerks of court, and a sitting state supreme court justice."

11. They were old and young, libertarian and populist, urban and rural."³

12. The delegates "overwhelmingly approved" the final draft on January 19, 1974, and the Louisiana voters approved the proposal on April 20, 1974.⁴

13. The current Louisiana State Constitution took a three-year process to draft and approve, and involved a great deal of input from the public.

14. Article VII is the longest article in this Constitution, containing 46 sections.

¹ John Stanton and Clancy DuBos, *All the Clownfish's Men: How Jeff Landry and his cronies are eroding democracy in Louisiana*, Gambit (May 5, 2024); see also Act 2 of the Regular Session of 1972, available online at <https://babel.hathitrust.org/cgi/pt?id=uc1.b3683203&seq=21>

² Act 2 of the Regular Session of 1972, § 1(A)(1).

³ Jeremy Alford, *The Last Constitution* (2020), p. 363.

⁴ *All the Clownfish's Men*, *supra*.

15. The proposed constitutional amendment, subject of this Petition, is the broadest proposed change to the Louisiana State Constitution in 51 years, and proposes to revise the longest article within the Constitution.

16. Unlike the current constitution, this proposed amendment to revise Article VII was approved by legislators in a fast-tracked two-week special session with little public discussion preceding it.

17. The resolution, title of the proposed amendment, Article VII with revisions amending various sections, and proposed ballot language are identified in 2024 Third Extraordinary Session House Bill No. 7.⁵

18. The Bill begins:

“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

⁵ HB7 is available online at <https://legis.la.gov/legis/ViewDocument.aspx?d=1391522> and is incorporated by reference herein.

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.

19. The Bill contains the entirety of Article VII, with deletions from existing law in struck through type, and additions underscored.

20. These changes to Article VII include, but are not limited to:

	Section	Proposed Change
1	Sec. 1 Power to Tax; Public Purpose	Changes “[t]he power to tax <u>may not</u> be exercised by any court...” to “shall not.” [p. 3:7-15, HB No. 7]
2	Sec. 2 Power to Tax; Limitation	Adds requirement for “two-thirds of the elected members of each house of the legislature to enact a tax exemption, exclusion, deduction, credit, or rebate or an increase in the amount of a tax deduction, credit, or rebate[.]” [p. 3:16-21, HB No. 7]
3	Sec. 2.1 Fees & Civil Fines; Limitation	Changes the term “agency of the state” to “agency in the executive branch of the state.” [p. 3:22-29, HB No. 7]
4	Sec. 2.2 Power to Tax; Sales and Use Tax; Limitation	Adds prohibition prohibiting the state and any political subdivision from levying sales and use tax or ad valorem tax on prescription drugs. Adds requirement that a political subdivision levy a tax upon any sale at retail, use, lease, rental, consumption, or storage as required by law. Deletes the restriction that the sales and use tax shall not exceed 2% of the price of: food for home, natural gas, electric, water, prescription drugs. Requires that local sales taxes and local sales tax exemptions be consistent with state law, which means that local jurisdictions lose their traditional local control over such taxes. [p. 4:1-5:14, HB No. 7]
5	Sec. 2.3 Power to Tax; Limitation; Sale or Transfer of Immovable Property	Moves present constitution (Art. VII, §4) prohibition on the levy of severance, income, inheritance, or motor fuel taxes by a political subdivision to proposed constitutional amendment §5.

		<p>Adds prohibition prohibiting the enactment on and after January 1, 2026, of any new sales and use tax exemption, exclusion, credit, rebate, or refund unless it is applicable to both the state and political subdivisions.</p> <p><i>[p. 5:7-25, HB No. 7]</i></p>
6	Sec. 3 Collection of Taxes	<p>Adds that sales and use taxes collected by political subdivision can also be collected by a "central collection commission," rather than just a single collector.</p> <p>Strikes requirement that political subdivisions within parish agree on whether they will collect via single collector or central collection commission.</p> <p>Adds provision that if the Dept. of Revenue or its successor becomes the central sales and use tax collector, the revenues it collects on behalf of a taxing authority are not state money, are to be held in trust, and are property of the taxing authority which imposed the tax. Prohibits commingling of such monies with state monies.</p> <p><i>[p. 5:26-7:4, HB No. 7]</i></p>
7	Sec. 4 Income Tax; Severance Tax; Political Subdivisions	<p style="text-align: center;"><i>Income Taxes</i></p> <p>Deletes the restriction that, "net income taxes may be "graduated according to the amount of net income."</p> <p>Repeals the provision that authorized federal income taxes paid as an allowed deductible in the computation of state income taxes for the same period.</p> <p>Adds a provision that, for tax years beginning after Dec. 31, 2025, a person sixty- five years of age or older is entitled to an additional standard deduction equal to the amount applicable for a single individual provided by law.</p> <p>Repeals provision that required a Revenue Estimating Conference to certify that requirements are met.</p> <p style="text-align: center;"><i>Severance Taxes</i></p> <p>Repeals provisions that establish specific authorizations, requirements, and prohibitions regarding the levy of severance taxes by the state.</p> <p>Repeals the provision which provided that 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.</p> <p>Repeals and changes the allocations, caps, and revised distribution schedule for sulphur severance, lignite severance, timber severance, and other natural resources (other than sulphur, lignite, or timber).</p> <p><i>[p. 7:5-10:18, HB No. 7]</i></p>
8	Sec. 4.1 Cigarette Tax Rates	<p>Strikes the entire section, repealing the minimum rate for taxes levied on cigarettes.</p> <p><i>[p. 10:19-23, HB No. 7]</i></p>
9	Sec. 5 Motor Vehicle License Tax	<p>Repeals the requirements and restrictions relative to motor vehicle license tax, and repeals the dedication of these tax revenues, after payment of other obligations, to the Transportation Trust Fund.</p> <p><i>[p. 10:24-11:17, HB No. 7]</i></p>

10	Sec. 6 State Debt; Full Faith and Credit Obligations	The section is renumbered, but there are no substantive changes. <i>[p. 11:18-14:4, HB No. 7]</i>
11	Sec. 7 State Debt; Interim Emergency Board	The section is renumbered and renamed, "State Debt; Interim Emergency Board; Composition; Powers." <i>[p. 14:5-15:5, HB No. 7]</i>
12	Sec. 8 State Bond Commission	The section is renumbered, but there are no substantive changes. <i>[p. 15:6-29, HB No. 7]</i>
13	Sec. 9 State Funds	The section is renumbered, but there are no substantive changes. <i>[p. 16:1- 17:3, HB No. 7]</i>
14	Sec. 10 Expenditure of State Funds	Adds a Government Growth Limit, requires the legislature to establish a procedure to determine the expenditure limit and caps the year-over-year growth in each limit at 5% of the prior year's limit. Authorizes change to the procedure to determine this limit only with enactment of a law with a 2/3 vote of the legislature. Repeals the provision that authorized the legislature to change the limit in any fiscal year by a favorable vote of two-thirds of the elected members of each house. Repeals the provision that required any change in the expenditure limit to be approved by passage of a specific legislative instrument which clearly states the intent to change the limit. Deletes paragraphs regarding the Louisiana Education Quality Trust Fund and Teachers' Retirement System of Louisiana. <i>[p. 17:4-25:4, HB No. 7]</i>
15		Proposed amendment inserts new sections 15 – 18. <i>[p. 25:5- 32:10, HB No. 7]</i>
16	Sec. 10.1 Quality Trust Fund; Education	Strikes the entire section, repealing the Louisiana Education Quality Trust Fund. <i>[p. 32:11-36:15, HB No. 7]</i>
17	Sec. 10.2 Wetlands Conservation & Restoration Fund	Strikes the entire section, and moves or alters some provisions in proposed amendment Sec. 17 and companion bill, Act 13. <i>[p. 36:16-39:9, HB No. 7]</i>
18	Sec. 10.3 Budget Stabilization Fund	Strikes the entire section, and moves or alters some provisions in proposed amendment Sec. 15 and companion bill, Act 13. <i>[p. 39:10-41:21, HB No. 7]</i>
19	Sec. 10.5 Mineral Revenue Audit and Settlement Fund	Strikes the entire section, repealing the mineral revenue audit and settlement fund and transferring the balance to the state general fund. <i>[p. 41:22-43:2, 114:21-28, HB No. 7]</i>
20	Sec. 10.6 Oilfield Site & Restoration Fund	Strikes the entire section, repealing the Oilfield Site Restoration Fund. Designates this fund as a program fund in proposed amendment Sec. 19, so it may continue in statute. <i>[p. 43:3-44:8, HB No. 7]</i>
21	Sec. 10.7 Oilspill Contingency Fund	Strikes the entire section, repealing the Oilspill Contingency Fund. Designates this fund as a program fund in proposed amendment Sec. 19, so it may continue in statute.

		<i>[p. 44:9-45:6, HB No. 7]</i>
22	Sec. 10.8 Millennium Trust	<p>Repeals the Education Excellence Fund in its entirety.</p> <p>Repeals requirements and procedures relevant to the Millennium Trust.</p> <p>Repeals requirements and procedures relevant to the Health Excellence Fund.</p> <p>Repeals requirements and procedures relevant to the TOPS Fund.</p> <p><i>[p. 45:17-53:17, HB No. 7]</i></p>
23	Sec. 10.9 Louisiana Fund	<p>Strikes the entire section, repealing the Louisiana Fund. Designates this fund as a program fund in amended Sec. 19, so it may continue in statute.</p> <p><i>[p. 53:18-54:20, HB No. 7]</i></p>
24	Sec. 10. 11 Artificial Reef Development Fund	<p>Strikes the entire section, repealing the Louisiana Coastal Restoration Fund. Designates this fund as a program fund in amended Sec. 19, so it may continue in statute.</p> <p><i>[p. 54:21-55:29, HB No. 7]</i></p>
25	10.12 Farmers and Fisherman Assistance Programs; Agricultural and Seafood Products Support Fund	<p>Strikes this entire section, which authorized the legislature to provide by law for programs to assist La. farmers and fishermen with support and expansion of their industries.</p> <p><i>[p. 56:1-56:4, HB No. 7]</i></p>
26	Sec. 10.13 Hospital stabilization formula and assessment; Hospital Stabilization Fund	<p>The section is renumbered, but there are no substantive changes.</p> <p><i>[p. 56:5-58:20, HB No. 7]</i></p>
27	Sec. 10.14 Louisiana Medical Assistance Trust Fund	<p>The section is renumbered, but there are no substantive changes.</p> <p><i>[p. 58:21-60:11, HB No. 7]</i></p>
28	Sec. 10.15 Revenue Stabilization Trust Fund	<p>Strikes the entire section, repealing the Revenue Stabilization Trust Fund.</p> <p><i>[p. 60:12-61:18, HB No. 7]</i></p>
29	Sec. 10.16 Dedications of Mineral Revenues	<p>Strikes the entire section, repealing the dedication of mineral revenues.</p> <p><i>[p. 61:19-63:26, HB No. 7]</i></p>
30	Sec. 10-A Wildlife and Fisheries; Conservation Fund	<p>The section is renumbered and renamed “Wildlife and Fisheries Conservation Fund.”</p> <p><i>[p. 63:27-65:6, HB No. 7]</i></p>
31	Sec. 11 Budgets	<p>Repeals provision requiring that the legislature conduct feasibility studies within a set timeline.</p> <p><i>[p. 65:7-66:13, HB No. 7]</i></p>
32	Sec. 12 Reports and records	<p>The section is renumbered, but there are no substantive changes.</p> <p><i>[p. 66:14-18, HB No. 7]</i></p>
33	Sec. 13 Investment of State Funds	<p>The section is renumbered, but there are no substantive changes.</p> <p><i>[p. 66:19-21, HB No. 7]</i></p>
34	Sec. 14 Donation, Loan, or Pledge of Public Credit	<p>Changes “granted by the prior laws” to “granted by prior laws.”</p> <p>Changes “provided by the prior laws” to “provided by such prior laws.”</p>

		<i>[p. 66:22-69:5, HB No. 7]</i>
35	Sec. 15 Release of Obligations to State Parish or Municipality	Changes “taxes due thereon” to “taxes due on such property.” <i>[p. 69:6-13, HB No. 7]</i>
36	Sec. 16 Taxes; Prescription	Changes, “in which they are due, but....” to “in which are due; however...” <i>[p. 69:14-18, HB No. 7]</i>
37	Sec. 17 Legislation to Obtain Federal Aid	The section is renumbered, but there are no substantive changes. <i>[p. 69:19-23, HB No. 7]</i>
38	Addition of Amended Section 31	Adds that the Education Excellence Fund and the Louisiana Education Quality Trust Fund will be liquidated and the state treasurer will transfer to Teachers' Retirement System of Louisiana the liquidated Fair Market Value, and the liquidation will be applied to the amortization base. <i>[p. 69:24-70:15, HB No. 7]</i>
39	Sec. 18 Ad Valorem Taxes	Adds classifications of property subject to ad valorem, including a classification for public service properties owned by a rail road company with a tax rate at 15% of fair market value. Repeals provision providing for special assessment levels for certain persons, including but not limited to persons who are sixty-five years of age or older and persons who are permanently totally disabled. <i>[p. 70:17-78:4, HB No. 7]</i>
40	Sec. 19 State Property Taxation; Rate Limitation	The section is renumbered, but there are no substantive changes. <i>[p. 78:5-8, HB No. 7]</i>
41	Sec. 20 Homestead Exemption	Changes “owned by either the husband or wife, or both” to “owned by either spouse, or both.” <i>[p. 78:9-81:12, HB No. 7]</i>
42	Sec. 21 Other Property Exemptions	Repeals restriction barring exemptions for land or property owned by another state or political subdivision of another state Repeals provision exempting property owned by nonprofit, medical equipment, property leased to nonprofit, property of labor organization, charitable or fraternal lodge or club, operated for non-commercial purpose, not leased as housing, and in good condition. Adds exemption for property owned by nonprofit operated exclusively for religious purpose Adds provision authorizing the legislature, by law enacted by 3/4 of the members of each house, to exempt property from ad valorem taxation, and requires enactment by 2/3 of the members of the legislature for any change to an ad valorem tax exemption once enacted. <i>[p. 81:13-100:13, HB No. 7]</i>
43		Proposed amendment inserts new sections 36-37. <i>[p. 100:14-101:3, HB No. 7]</i>
44	Sec. 22 No Impairment of Existing Taxes or Obligations	Changes “[t]his Part shall not be allied in a manner...” to “Nothing in this constitution or in law shall be applied in a manner...”

		Changes "...authorized prior to the effective date of this constitution" to add "or any amendment to this Article." <i>[p. 101:4-9, HB No. 7]</i>
45	Sec. 23 Adjustments of Ad Valorem Tax Millages	Repeals the entire section, which authorized adjustment to ad valorem tax millages in certain circumstances to counteract the impact of enactment of the homestead exemption and the uniform ad valorem tax on classes of property. <i>[p. 101:10-102:25, HB No. 7]</i>
46	Sec. 24 Tax Assessors	Changes "His term" to "The term." Changes "His election" to "A tax assessor's election." <i>[p. 101:26-103:5, HB No. 7]</i>
47	Sec. 25 Tax Sales	The proposed changes in this section were adopted by amendment on the December 7, 2024 ballot. <i>[p. 103:6-106:2, HB No. 7]</i>
48	Sec. 26 Revenue Sharing Fund	Changes "because of homestead exemptions granted" to "the homestead exemption permitted." <i>[p. 106:4-107:6, HB No. 7]</i>
49	Sec. 27 Transportation Trust Fund	Strikes the entire section, and moves or alters some provisions in proposed amendment Sec. 16 and companion bill, Act 13. The proposed Sec. 16 does not include the language from current Sec. 27 regarding appropriations to airports. <i>[p. 107:8-110:21, HB No. 7]</i>
50	Sec. 28 Louisiana Unclaimed Property Permanent Trust Fund	Deletes provision requiring that the State Treasurer submit a report of the balance of the Unclaimed Property Permanent Trust Fund and the State's potential liability to unclaimed property claimants. <i>[p. 110:23-112:21, HB No. 7]</i>

21. On information and belief, there is no person in the State of Louisiana – including the legislators who passed HB7 – who understands all of the proposed changes to the constitution.

22. The voters, however, are to be asked to vote on the proposed changes.

23. The one-hundred-and-nine pages of constitutional changes are condensed to one sentence on the ballot.

24. The legislature adopted the following ballot language for the proposition "to amend the Constitution of Louisiana," which is set to appear on the March 29, 2025 ballot:

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)

25. The language of this proposition is biased to frame the proposed changes in a positive light.

26. The proposition contains no mention of the changes that voters are likely to perceive negatively, such as potential sales taxes on currently untaxed items like take-out food,⁶ requiring local governments to tax goods,⁷ liquidating the state’s education trust funds, draining the state’s “rainy day” funds, or giving the legislature the power to exempt big businesses from ad valorem taxation.

27. For example, the proposition frames the proposed amendment as providing for “a permanent teacher salary increase.”

28. However, per the proposed amendment, this one-time salary increase would be funded by liquidating three education trust funds that voters enshrined within the constitution and afforded constitutional protection in the 1980’s.

29. These education trust funds have supported programs for early childcare and education, STEM initiatives, dyslexia training, and K-12 literacy.⁸

30. The Louisiana Education Quality Trust Fund and Support Fund 8(g) support “approximately 142 programs throughout the state, affecting 69 public school districts and approximately 70 nonpublic systems/schools impacting over 26,000 students.”⁹

⁶ Under the current constitution, state sales taxes are limited to 2% for food “for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r).” See HB7 at 4:6. However, HB7 would change that definition of food “for home consumption” to the definition provided in R.S. 47:305(C)(1). To find that altered definition, one has to look at HB10, which removes any “food sales by restaurants” from the definition of food “for home consumption.” HB10 is available online at <https://legis.la.gov/legis/ViewDocument.aspx?d=1391459>

Thus, the current constitution limits sales taxes on take-out food; *i.e.*, food sold by a restaurants for home consumption. But if HB7 is approved, that constitutional limitation on take-out food sales taxes would be eliminated.

⁷ The Legislative Fiscal Office’s fiscal note points out that HB7 “Requires locals to tax retail, use, lease, rental, consumption, or storage of goods, services, other products”. See Fiscal Note available at <https://legis.la.gov/legis/ViewDocument.aspx?d=1391459>

⁸ November 8, 2024 Letter from the President of the State Board of Elementary and Secondary Education to the Chair of the House Ways and Means Committee.

⁹ *Id.*

31. Ronnie Morris, President of the State Board of Elementary and Secondary Education (BESE), described these programs as “important” and “part of a comprehensive educational effort we are implementing to improve outcomes in Louisiana.”¹⁰

32. But HB7 would cut constitutional protection for these programs.

33. The proposition frames the proposed amendment as providing “for property tax exemptions retaining the homestead exemption and exemption for religious organizations[.]”

34. But the proposed amendment is removing constitutional protection for many property exemptions and narrowing the exemption for religious organizations.

35. Currently, the constitution exempts from taxation the property of nonprofits and associations based on their nonprofit status or purpose.

36. Specifically, property has constitutional protection from taxation if it is (1) property of a religious nonprofit corporation or association; (2) property leased to nonprofit or association and used as housing for homeless persons; (3) property of a labor organization; or (4) property of a charitable or fraternal lodge or club.

37. The current Constitution exempts (with certain exceptions):

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, . . .

Property leased to such a nonprofit corporation or association for use solely as housing for homeless persons . . .

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

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 . . .

38. The proposed constitutional amendment, set out in House Bill No. 7, would replace all of that with a narrower, religious-only exemption, exempting:

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.

¹⁰ *Id.*

39. While the current constitution exempts property that is owned by a range of charitable organizations, the proposed amendment would narrow that to only property used for certain purposes - and only for religious purposes.

40. If the amendment passes, union property, non-profit property, and even a great deal of church property will lose its constitutional protection from attempts by the legislature to tax it.

41. For example, imagine a church that has a chapel and a fellowship hall. The fellowship hall is used for some religious purposes, but also some other community purposes.

42. Currently, both the chapel and the fellowship hall are constitutionally protected from ad valorem taxation.

43. But if the constitutional amendment passes, only the chapel would be protected. The fellowship hall would lose its constitutional protection.

44. Even the chapel might lose its protection if it is ever used for a non-worship purpose, like a community meeting or a secular wedding.

45. Although the exemption has been duplicated in state statute, the proposed amendment would permit the legislature to change or revoke the exemption with only a two-thirds majority.

46. The proposition presents the proposed amendment as a tax cut, “to reduce the personal income tax rate,” without mentioning other areas where taxes would be raised.

47. Overall, the current constitution, “makes it exceedingly difficult to cut funding for K-12 public schools or nursing homes,” and restricts sales taxes on consumer goods like food and medicine.¹¹

48. The proposed constitutional amendment would change that.

IV. CAUSES OF ACTION

First Cause of Action: Violation of the Louisiana Election Code

49. The Louisiana Election Code regulates the conduct of elections. *See* La. R.S. 18:1.

¹¹ O’Donoghue, [Jeff Landry wants state constitutional overhaul on the November ballot](#), Illuminator (March 8, 2024).

50. Pursuant to La. R.S. Sec. 18:1299.1(A) of the Louisiana Election Code, a proposition to be submitted to the voters at an election, “shall be comprised of simple, unbiased, concise, and easily understood language and be in the form of a question.”

51. The preparation of a question or proposition is “the responsibility of the governing authority or other entity calling the election or submitting the question or proposition.” *Id.*

52. The secretary of state is responsible for ensuring that the proposition complies with the requirements of the Election Code. La. R.S. Sec. 18:1299.1(B).

A. HB7 violates R.S. 18:1299.1(A) because the ballot language actively misrepresents the proposed amendments.

53. The ballot language proposed in HB7 is not simple, unbiased, concise, and easily understood because it actively misrepresents the proposed constitutional amendments in at least three ways.

54. First, the ballot language says it is “retaining the . . . exemption for religious organizations.”

55. But it is not: it is drastically narrowing the exemption.

56. Currently, the exemption for religious organizations is based on the nature of the organization.¹²

57. The proposed amendment, however, would be based on the nature of the use of the property – and the property must be “operated exclusively” for religious purposes to be exempt.¹³

58. Thus, any mixed-use properties, like fellowship halls, gardens, lawns, etc. would lose the constitutional protection for exemption.

59. And any chapel that has been used for even one secular wedding or community event might lose its constitutional protection, given that the constitution would only protect a chapel “operated exclusively for religious purposes as a house of worship.”

60. Second, the ballot language says it will “modify operation of certain constitutional funds.”

¹² HB7 at 87:22-26. (“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”).

¹³ HB7 at 81:23-26 (“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.”)

61. But that is actively misleading: HB7 would “modify” many funds by deleting them entirely.

62. Third, the ballot language purports to “provide a permanent teacher salary increase.”

63. But there is no across-the-board salary increase; only the possibility of the extension of an existing stipend for some teachers that has been in place for several years.

64. Specifically, HB7 says that “As provided by law, participating employers in the Teachers' Retirement System of Louisiana shall provide a permanent salary increase to eligible personnel.”

65. Although that *sounds* like an across-the-board salary increase, the “as provided by law” language eliminates the promise of a salary increase.

66. That is because HB7 and its enabling statute, HB5¹⁴, work like this:

- a. Per HB7, three education trust funds are to be liquidated and transferred to the Teachers' Retirement System;
- b. That transfer will pay off “certain unfunded accrued liability of the TRS”¹⁵ and reduce necessary school board contributions to the TRS.
- c. Per HB5, employers “shall provide a permanent salary increase” to teachers “funded using the employer's net savings” from the reduced contributions.
- d. But if the net savings do not cover the \$2,000 stipend that teachers have been receiving, “the school system is not required to provide increases and associated retirement costs in excess of the net savings amount.”

67. Thus, no teacher will be paid any more than they currently are due to this potential amendment, and some teachers may be paid less if the reduced TRS contributions do not cover the teachers’ \$2,000 stipend.

68. Furthermore, some schools, like Plaintiff Amy Hession’s, do not participate in the TRS at all. Based on the language of HB5, they might lose their stipend entirely.

69. Altogether, the reality is completely incompatible with the ballot language promising a broad “permanent teacher salary increase.”

B. HB7 violates R.S. 18:1299.1(A) because the ballot language is biased; it only describes the appealing aspects, and none of the unappealing aspects.

¹⁴ House Bill No. 5 of the 2024 Third Extraordinary Session, enrolled as Act. No. 8 (“HB5”).

¹⁵ HB5 at § 418.1(A)(1).

70. The proposed constitutional amendment to revise Article VII of the Louisiana State Constitution is not in compliance with the requirement that propositions be “unbiased.”

71. Here, the ballot language mentions things that would appeal to voters, like lowering the maximum income tax, increasing deductions for older citizens, and providing for a teacher “salary increase.”¹⁶

72. But it completely omits the items that would likely not appeal to voters, like:

- a. Narrowing constitutional protections for church property;
- b. Limiting local control over sales taxes;
- c. Eliminating education trust funds that support programs for early childcare, STEM initiatives, and dyslexia training, affecting over 26,000 students across the state;
- d. Eliminating a coastal restoration trust fund;¹⁷
- e. Eliminating constitutional authorization for programs to assist farmers and fishermen;¹⁸
- f. Cutting a fund that supported programs to reduce infant mortality¹⁹ and chronic disease management services;²⁰ and
- g. Eliminating constitutional protection for union property.

73. The ballot language also omits an incredibly important piece of information: that the amendments would cause immediate budget chaos, and cuts to public and diocesan schools.

74. That is because the proposed amendments would liquidate and drain the Education Excellence Fund, the Louisiana Education Quality Trust Fund, and the Louisiana Quality Education Support Fund “no later than May 1, 2025.”²¹

75. But the state’s budgeting and funding goes through June 2025.

76. But funds already approved for education programs, including dioceses’ Pre-K programs, are approved and available through June 2025.

77. So if passed, HB7 would delete by May 2025 the funding structure these programs draw money from, prior to the end of the fiscal year.

78. The funds that support 26,000 students throughout Louisiana would disappear.

¹⁶ HB7 at 115:12-20.

¹⁷ *Id.* at 32:11-36:15; 45:17-53:17, 54:21-55:29

¹⁸ *Id.* at 56:1-56:4

¹⁹ *Id.* at 54:4-5.

²⁰ *Id.* at 54:8-11.

²¹ HB7 at 69:24-70:1.

79. Ballot language that cherry-picks only the few most appealing items from 109 pages of changes, and omits all the unappealing items, cannot be said to be “unbiased.”

80. Because the language of the proposition violates Louisiana’s Election Code, it is impermissible for the secretary of state to submit it to voters on the official ballot for the March 29, 2025 election.

Second Cause of Action:
Violation of Article XIII, Sec. 1(b) of the Louisiana State Constitution

81. Article XIII, Section 1 of the Louisiana State Constitution regulates the procedure, form, and ratification of proposed amendments to the Constitution.

82. The Louisiana Supreme Court has held that provisions “of a constitution regulating its own amendment . . . are not merely directory but are mandatory; and a strict observance of every substantial requirement is essential to the validity of the proposed amendment.”²²

83. Here, HB7 violates Article XIII, Section 1 of the Constitution in two ways.

84. First, it violates the Constitution’s requirement that a proposed amendment must “have a title containing a brief summary of the changes proposed.”

85. Second, it violates the Constitution’s requirement that a proposed amendment be limited to “one object” unless it is a full revision of an article.

A. HB7 violates the “title containing a brief summary of the changes” requirement.

86. Pursuant to Section 1(B), a “proposed amendment shall have a title containing a brief summary of the changes proposed.”

87. Here, HB7 does not identify the title of the proposed amendment.

88. If HB7 does not provide a title for the proposed amendment, then it certainly fails the requirement of Article XIII, Section 1(B).

89. There are, however, two candidates for what the “title” might be.

90. The most likely candidate for a title for the proposed amendment is the text that runs from line 2 of page 1 of HB7 to line 28 of page 2. (“Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance . . .”)

91. If this section is the title of the proposed amendment, it is a violation of Article XIII, Sec. 1(B) because it does not provide a “summary of the changes” proposed.

²² *Forum for Equal. PAC v. McKeithen*, 04-2477 (La. 1/19/05), 893 So. 2d 715, 723.

92. In particular, the section repeatedly claims to “provide for” and “with respect to,” but it does not summarize *what* it provides with respect to the various sections of Article VII that it proposes to revise.

93. That is to say, it lists the topics – but does not summarize the changes.

94. For example, it says that it proposes “to revise Article VII . . . with respect to the Budget Stabilization Fund.” But that does not explain anything about the actual proposed change. Does it strengthen the Budget Stabilization Fund? Amend the Fund? Destroy the Fund?

95. By comparison, suppose someone were asked to provide a “brief summary” of the weather forecast for the next day. If they said “there will be changes with respect to temperature,” that would be no summary at all. Will it be boiling hot? Freezing cold? There is no way of knowing from such an answer.

96. Similarly, it says that the amendment would make “conforming changes.” But that does not summarize what the changes are at all. Conforming to what?

97. Furthermore, if pages 1-2 are the title, that title does not contain a “summary of the changes proposed” because it leaves major changes entirely out.

98. Furthermore, if pages 1-2 are the title, then the title does not contain “brief summary of the changes proposed” because it is not *brief*: fifty-one lines of text are not “brief” by any definition.²³

99. It is also possible that the title of the proposed changes is just three words: “Revenue and Finance.”²⁴

100. That is would be by analogy to *Forum for Equal. PAC v. McKeithen*, 04-2477 (La. 1/19/05), 893 So. 2d 715, which determined that the title of the proposed amendment was the title of the new section, *i.e.*, “Defense of Marriage.”

101. If the title of the proposed amendment is “Revenue and Finance,” then it violates the requirement of “containing a brief summary of the changes proposed” because it only points broadly to the topic of the entire article – it does not summarize the *changes* proposed in any way.

²³ It is, of course, difficult to come up with a brief summary of one hundred and nine pages of alterations to the Louisiana Constitution. But the alterations are only that long because they violate the “one object” requirement discussed further below.

²⁴ HB7 at 3:5.

102. Indeed, “Revenue and Finance” is the current title for Article VII of the state constitution – so keeping the same three words cannot possibly tell you anything about the changes to be made.

103. Thus, HB7 violates Art. XIII, Sec. 1(B) regardless of which of the three possibilities about its title is accurate: (1) it has no title; (2) its title is the fifty-one lines at the beginning; or (3) its title is the three words “Revenue and Finance.”

B. HB7 violates the Constitution’s “one object” requirement.

104. Art. XIII, Sec. 1(B) of the state constitution requires that a proposed amendment “shall be confined to one object” unless it proposes “a revision of an entire article” of the constitution.

105. This provision “was adopted in the 1974 Constitution of Louisiana as a restatement of the theretofore existing ‘single object’ rule, which was partially a creature of the jurisprudence arising from the interpretation of various provisions of earlier state constitutions.”²⁵

106. The “single object” rule requires that an amendment to the Constitution “embodies a single plan and that every provision therein is germane to that plan.”²⁶

107. In other words, “the judiciary in determining whether the legislative action in submitting a constitutional amendment to the people is constitutional under the ‘single object’ requirement must examine all the provisions of an amendment to ascertain whether every provision relates or is germane to the main purpose or object of the amendment.”²⁷

108. Here, the proposed amendment does not propose a revision of the entirety of Article VII.

109. There are no revisions to Sections 12, 13, or 17, and no revisions to many paragraphs of other sections.

110. But although the proposed amendment revises less than an entire article, it contains many objects.

111. It makes changes regarding disparate topics ranging from “bonded indebtedness” to gender pronouns to the “publication of certain data” to the “Coastal Protection and Restoration

²⁵ *Forum for Equality, supra*, at 729.

²⁶ *Id.* at 732.

²⁷ *Id.*

Fund” to the “Mineral Revenue Audit” to the “Teachers' Retirement System of Louisiana” to “tax sales” and so on.

112. There is no “single plan” underlying all of these changes.

113. For example, what does changing the Artificial Reef Development Fund from a “special fund”²⁸ to a “program fund”²⁹ have to do with removing the gender of the tax assessor?³⁰

114. What does creating a severance tax allocation for brine³¹ have to do with deleting education trust funds?³²

115. What does changing the term “husband or wife” to “spouse”³³ have to do with removing the constitutional requirement of a process to quiet tax titles?³⁴

116. These varied changes do not have any common object, and so HB7 violates Art. XIII, Sec. 1(B) of the Louisiana State Constitution because it is not “confined to one object.”

117. Therefore, Petitioner, respectfully requests that this Court issue a declaratory judgment that the ballot language proposed by the Legislature is biased in violation of La. R.S. Sec. 18:1299.1. Petitioner respectfully requests further that this Court issue an injunction prohibiting placement of the unlawful proposition on the March 29, 2025 ballot.

PRAYER

WHEREFORE, Petitioner prays for the issuance of declaratory judgment that the language of the proposition for proposed constitutional amendment “Article VII. Revenue and Finance” to revise Article VII of the Louisiana State Constitution is biased in violation of La. R.S. Sec. 18:1299.1 and does not meet the requirement for proposed constitutional amendments set forth in Article XIII, Sec. 1(B) of the Louisiana State Constitution. Petitioner further prays for the issuance of an injunction barring Defendants from submitting the unlawful proposition to voters at the March 29, 2025 election or preventing the proposal from taking effect if it is put to voters; all costs of these proceedings and attorneys’ fees; and such other and further relief as this Court deems just and proper, including all general and equitable relief.

²⁸ HB7 pg. 54, line 22-23.

²⁹ *Id.* pg. 32, line 4-5.

³⁰ *Id.* pg. 102, line 28.

³¹ *Id.* pg 8:7-13.

³² *Id.* pg. 69:29-70:2.

³³ *Id.* pg. 79:2.

³⁴ *Id.* pg. 105:7-8.

Respectfully submitted,

MOST & ASSOCIATES

/s/ William Most

WILLIAM MOST (La. Bar No. 36914)

HOPE PHELPS (La. Bar No. 37259)

DAVID LANSER (La. Bar No. 37764)

201 St. Charles Ave., Ste. 2500, #9685

New Orleans, LA 70170

Tel: 504.509.5023

Fax: 504.414.6400

Email: williammost@gmail.com

hopeaphelps@outlook.com

david.lanser@gmail.com

*Counsel for Petitioners, Reverend Willie Calhoun,
Jr., Jacob Newsom, and Amy Hession*

Please Serve:

Nancy Landry

Secretary of State

Via Legal Services Section

8585 Archives Ave.

Baton Rouge, LA 70809

Attorney General Liz Murrill

1885 North Third Street

Baton Rouge, LA 70802