

CABL RECOMMENDATIONS ON 2020 CONSTITUTIONAL AMENDMENTS

- Amendment # 1 No Constitutional Right to Abortion
- Amendment # 2 Fair Market Value of Oil & Gas Wells
- Amendment # 3 Use of Rainy Day Fund for Disasters
- Amendment #4 Revised Cap on State Expenditures
- Amendment # 5 Payments in Lieu of Property Taxes
- Amendment # 6 Increase Income Levels for Special Property Tax Assessments
- Amendment #7 Trust Fund for Unclaimed Property
- Proposition: Local Option for Sports Betting



CABL has reviewed and analyzed each of the amendments, and here are our recommendations. Don't forget to cast your vote. Early voting runs from October 16-27. Election Day is November 3.

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is your VOICE**



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CABL Recommendations on Constitutional Amendments

2020 Constitutional Amendments

This year, besides voting for U.S. president, one U.S. senator, members of the U.S. House of Representatives, various judges and local officials, and the future of sports betting, voters will also have to decide the fate of seven constitutional amendments. While that is nowhere near the record, it is a significant number. Though the amendment language voters see on their ballots appears fairly simple, some of this year's amendments are actually somewhat complicated and sometimes involve issues that most citizens have little experience with.

Six of the seven amendments seek to change the same article in the constitution, Article 7, which deals with taxation, dedications, and various other fiscal issues. Indeed, this article has been heavily amended over the years and stands as an example of why many believe Louisiana is in need of a new constitution.

To assist voters, CABL has over the years taken a position on many of the amendments. Typically, these are in areas where the organization has a history of interest or expertise such as issues surrounding state fiscal policies, tax structure, and education. In areas outside the scope of our mission, we tend to provide voters with an explanation of the amendment, but make no recommendation. In some other cases, we choose not to take a position because the impact is minimal or we do not have a strong viewpoint either way.

We do believe generally that our constitution should be a framework that lays out the principles by which the state is governed, rather than a document that has the details you would expect to see in statute. Unfortunately, much of our constitution is a combination of both. Because of that level of detail, we often need an amendment to fix problems or change policies because that's the only way they can be addressed.

That is why CABL, through our [RESET Louisiana](#) collaboration with the Committee of 100 for Economic Development and the Public Affairs Research Council, continues to advocate for a simpler constitution that would increase fiscal flexibility, allow improvements to our tax and spending policies, and modernize the relationship between state and local government.

Amendment # 1 No Constitutional Protection for Right to Abortion

What it Does: Passage of this amendment would explicitly state that the Louisiana constitution should not be construed to provide any right to abortion or require the funding of abortions.

Louisiana has been at the forefront in trying to prohibit or restrict abortions. Just this year, the U.S. Supreme Court struck down a Louisiana law that would have required abortion providers to have admitting privileges at a hospital saying it placed an undue burden on women seeking to obtain a legal abortion.

This amendment passed the Legislature in 2019 before that ruling. If approved by voters, it would not make abortions in the state illegal. What it would do is place in the constitution language that made clear that in the event the Supreme Court does eventually rule that the U.S. constitution does not guarantee a woman's right to an abortion, there is nothing in the state's constitution that provides that right either.

That's important to opponents of abortions because if the Supreme Court were to overturn *Roe v. Wade*, it would not outlaw abortions. Instead, it would leave it to individual states to decide whether the procedure should be legal or not. Louisiana got ahead of the game in 2006 by passing a law that would prohibit all abortions, except those to protect the life of the mother, in the event *Roe v. Wade* is overturned.

But abortion opponents were concerned that even with that law in place, those who support legal abortions might bring legal challenges arguing that language in the constitution might suggest some sort of implied right to abortion. This amendment explicitly says that nothing in Louisiana's constitution should be construed to do that.

Comment: Surveys show that more than half of Louisiana voters think abortion should be illegal in most or all cases. Louisiana’s Democratic Governor John Bel Edwards is part of that majority and has signed high-profile legislation seeking to further restrict the procedure.

If this amendment passes, it does nothing immediately to impact abortions. But it would enshrine in the constitution clear language that there is no constitutional right to an abortion in Louisiana.

Most voters in Louisiana already have clear views with regard to the legal right to abortions. This issue is not one in which CABL is involved and for that reason we are not taking a position either way. **NO POSITION**

Amendment # 2 Expand the Methodology that Can Be Used to Determine the Fair Market Value of an Oil or Gas Well for Property Taxes

What it Does: Passage of this amendment would help resolve a decades-long dispute between local tax assessor and the oil and gas industry about how wells are valued for property tax purposes.

When oil or gas is extracted from the ground it is taxed by the state through a severance tax that is based on either the quantity or the value of those commodities at the time and place they are produced. The constitution goes on to say that the severance tax is the only tax that can be levied on oil and gas.

But the oil and gas wells themselves, are another issue. As machinery they can be assessed for property tax purposes just like any other piece of industrial machinery. In doing so, assessors consider three approaches to valuing the property: 1) cost, 2) market, and 3) income. For years the assessors have used the cost approach for oil and gas wells to determine their value. In other words, they looked at the wells as just another piece of machinery and assessed it based on how much the machinery cost when you got it, and then that value would depreciate from there.

The problem was that many didn’t see the value of an oil or gas well the same as other types of machinery. For example, for tax assessment purposes, the value of a 20-year-old oil might be very little because machinery depreciates in value over time. But it could be generating large amounts of income over that entire period.

Conversely, a relatively new well might produce only small amounts of oil or gas, but could be taxed at a significantly higher rate than that much more productive old well. For many on both sides of the issues, that didn’t make sense. The well’s real value was based not on how much it cost, but the value of what it was producing. But there was a big problem in assessing wells that way.

The constitution essentially says because of the severance tax provision, the presence of minerals cannot be used to impact the value of property. So, a landowner pays property taxes on based on the land and what may be on top of it, not the value of the minerals below. The same is basically true for machinery. Its value is based on the fact that it’s a piece of machinery like any other, not the oil and gas production that is associated with the well.

For years, both the assessors and industry have been squabbling over this and looking for a way to more accurately assess a well’s actual value.



This constitutional amendment is the compromise solution they came up with. Basically, it makes constitutionally clear that the Louisiana Tax Commission, which promulgates the rules for how property is assessed, will be able to consider the income derived from minerals as one of the factors for the valuation of oil and gas wells.

Comment: This has been a longstanding dispute between assessors and industry, but one that was finally resolved in the passage of this amendment. The fact that a memorandum of support was sent to lawmakers during the 2020 legislative session beneath the logos of the Louisiana Assessors' Association, the Louisiana Oil and Gas Association, and the Louisiana Mid-Continent Oil and Gas Association speaks volumes.

All three groups note that if this amendment passes there will be winners and losers. Some companies will pay more, some will pay less. The same will be true with parishes where property tax collections will fluctuate because of this.

They also point out that the inability of the Louisiana Tax Commission to consider the income approach as an option for valuing wells has resulted in decades of debate with no foreseeable resolution without this amendment.

Even if voters approve this amendment, some controversy will likely continue because the Tax Commission will still have to make rules about how the tax will be administered. But the fact that this amendment makes progress on a dispute that has been simmering for decades and doesn't appear to favor one group over another is an encouraging development which we believe voters should support. **SUPPORT**

Amendment # 3 Use the Rainy Day Fund for Federally-Declared Disasters

What It Does: Passage of this amendment would allow the Legislature to use revenues from the state's Rainy Day Fund to help cover expenses associated with a federally-declared disaster.

In 1990, Louisiana voters created the state's Budget Stabilization Fund, better known as the Rainy Day Fund. Over the years, some changes have been made to rules involving the fund, but its purpose has remained consistent: to act as a savings account of sorts to prevent a deficit or mitigate major cuts if revenues for an upcoming year are projected to be less than the prior year.

In other words, it was established to help close gaps when major revenue shortfalls occur.

This amendment would add one other occasion when revenues from the fund could be tapped – to cover the state's costs associated with a disaster declared by the federal government.

Comment: Louisiana is no stranger to federally-declared emergencies. Hurricane Laura is only the latest of strings of disasters ranging from floods, other hurricanes, and the BP oil spill. When disasters are declared, the door is opened for the state to receive millions, and sometimes billions, of dollars in federal relief to cover some of the huge costs associated with recovery. But in most instances, the state must put up a match of some sort to access those federal funds.



Passage of this amendment would allow the use of the Rainy Day Fund to help cover those state costs. If this amendment passes, the same rules for tapping the funds for deficits would apply to disasters. No more than one-third of the revenues from the fund could be used, and only then by a two-thirds Legislative vote. By law, the fund would be repaid when state dollars are reimbursed.

It is not a difficult stretch to see why this amendment makes sense. For one thing, we are somewhat disaster prone. But on the

policy side, the Rainy Day Fund was created to smooth things out when circumstances cause revenues to fall and the only other way to deal with it is through deep budget cuts.

The same principle is at play here. In this case, it wouldn't be tapped when revenues fall, but when expenses soar due to situations that are beyond our control. In both cases the goal is to temporarily mitigate severe budget cuts when unforeseen or uncontrollable circumstances occur. **SUPPORT.**

Amendment #4 Cap on State Expenditures

What it Does: Passage of this amendment would effectively create a new and tighter cap on the expenditure of state funds.

Just over half the states have limits on how much of their government's general revenues they can spend each year. Louisiana is one of them. Our expenditure limit has been in place since the 1990s and it caps annual increases in state expenditures based on how much personal income has grown over a three-year period. Many in the Legislature believe the spending caps resulting from that formula limit have not been restrictive enough. As a result, this year lawmakers approved a constitutional amendment and companion legislation that would basically tighten Louisiana's cap on state spending.

Constitutional amendment number four does three things: 1) for the first time it places a hard spending cap in the constitution of no more than 5% for any year, 2) it removes the current formula for the spending cap from the constitution and says the formula will instead be determined by the Legislature, and 3) it places language in the constitution that says that formula can only be changed by a two-thirds vote of the Legislature. In anticipation of this amendment passing, lawmakers devised a new formula which is found in Act 271 of the 2020 regular session.

The new formula that is envisioned is a bit complicated, but in simplest terms it retains the current three-year average of personal income growth as a factor in determining the spending cap, and adds to it the three-year average growth of state gross domestic product, state population growth, and growth of the Consumer Price Index for the southern region. The spending cap would be reset each year based on the prior year's spending.

Because of the concerns surrounding the impact on COVID-19 and the possibility of a sharp fall in revenues followed by a return to normal economic and spending patterns, the amendment, if approved by voters, would not go into effect until June 30, 2022 and would not impact the state budget until 2024. In addition, the companion legislation explicitly says federal funds received by the state because of the COVID-19 crisis will not be used in determining the expenditure limit.

It should also be noted that neither the current law nor the new amendment limit all types of state spending. The spending of federal funds, revenues raised from college tuition, and various specified constitutional dedications are not capped. Revenues that are collected that exceed the spending limit will be placed in the state's "Rainy Day Fund."

Comment: As noted, state spending caps are not unusual, though states take a variety of approaches to determining



the cap. Louisiana’s current method is a common one, but for the last few years, after struggling with large budget cuts, a number of legislators have looked to ways to place tighter restrictions on state spending. This amendment is one of them, as was legislation that did not pass which would have limited expenditures of most state funds to 98% of the amount collected.

The fiscal note accompanying the legislation sought to give some idea of the impact of this amendment. It used economic projections to estimate the new spending caps compared to the existing caps.

	FY 23	FY25
Estimated Cap If Amendment Passes	0.93%	3.37%
Estimated Cap Under Current Model	1.98%	4.59%

The bottom line is that if this amendment passes, the allowable growth in state spending will almost certainly decrease. That will happen for two reasons. One is that the current spending cap is reset each year based on the prior year’s spending limit. The starting point for the new reset would basically be based on the prior year’s spending. Usually, the state spends about \$400-\$500 million less than the cap.

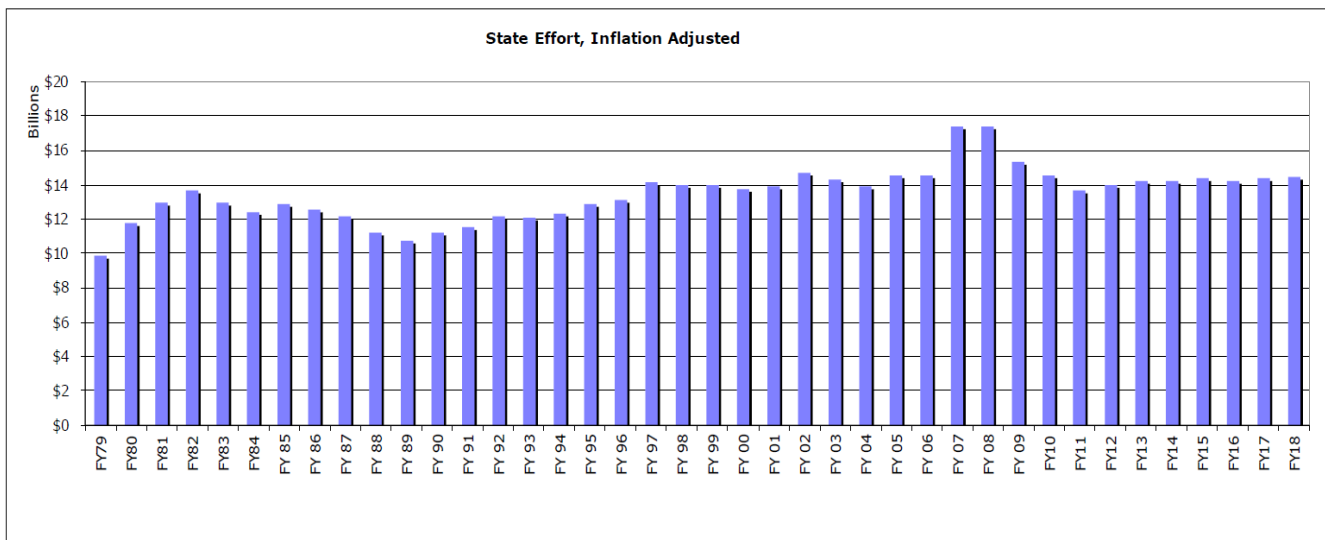
In addition, some of the new factors used to calculate the spending cap will tend to dampen growth in the cap. That’s because growth in things like population and consumer prices usually lag increases in personal income..

Critics worry about what would happen if the state fell into a future recession and saw steep drops in revenues and spending. The worry is that a tighter spending cap could hinder the state’s recovery if revenues come back at a rate that exceeds the cap. In that instance the state might not be able to fully reinvest in critical areas that received deep budget cuts even if the economy was strong and the state had the recurring revenues to do so.

Supporters of this amendment would respond that there are ways to get around the limitations. With a two-thirds vote, the Legislature can either change the formula for calculating the cap or simply raise the expenditure limit as it did twice in the aftermath of Hurricane Katrina when revenue collections were soaring.

CABL supports the idea of a reasonable spending cap, but we do have concerns about this approach. What we have learned all too many times is that well-meaning changes to the constitution often result in unintended consequences that tie the hands of lawmakers when unusual circumstances arise. While there are some safety valves, getting a two-thirds vote of the Legislature, even in times of a budget crisis, can be difficult.

From CABL’s perspective, we do not need to be growing the size of state government or building a bigger bu-



reaucracy. In fact, based on data from the Legislative Fiscal Office, state spending adjusted for inflation is almost exactly where it was 20 years ago.

But we do need to be making additional investments in things like transportation, early education, and raising the overall education and skill levels of our workforce. We worry that an expenditure cap that is too tight, as this one could prove to be, will constrain us in spending dollars we actually have on things we know we need.

While we do not oppose this amendment, we urge voters to review it carefully and consider the impact further limits on state spending could have on our ability to emerge from future economic downturns and continue to invest in the things that will move Louisiana forward. **NO POSITION**

Amendment # 5 Authorizes local governments to enter into Cooperative Endeavor Agreements with manufacturing establishments for Payments in Lieu of Taxes

What It Does: If this amendment passes, local governments would be allowed to negotiate with manufacturing companies in their jurisdictions to receive negotiated payments in lieu of paying property taxes.

The Homestead Exemption is probably the best-known exemption from paying property taxes, but there are more than a dozen others. Each is delineated in the state constitution, and no other exemptions are allowed unless added to the constitution.

This constitutional amendment would add one more exemption to give local governing agencies the ability to exempt certain manufacturing facilities from a portion of property taxes with a cooperative endeavor agreement (CEA) to make other payments to the agency in lieu of the taxes (PILOT).

Louisiana currently has an Industrial Tax Exemption Program (ITEP), under which, a manufacturing facility can apply for, and usually receive, a property tax exemption for building a new plant or expanding an existing plant in Louisiana. That exemption is executed through a contract with the state that can last for as long as 10 years under current rules.

For local governments, that means that even though the property may be worth tens of millions of dollars and could generate hundreds of thousands of dollars or more in property taxes, most of those tax payments would be delayed until the ITEP contract with the state expires.

So, the passage of this amendment would allow local agencies and manufacturers in their communities to negotiate a different payment schedule through a cooperative endeavor agreement that is less cumbersome than avenues that are currently available. In most cases that would mean the local taxing agency would receive less in overall tax revenues than they would if the company entered into an ITEP contract, but could receive more money upfront.

The companion legislation that accompanies this amendment contains a number of additional provisions not addressed in the proposed amendment:

- The CEA will only apply to a taxing authority that is party to the agreement. If a municipal government wants to enter into an agreement and a school board doesn't, the school board would not have to participate.
- The local tax assessor in the jurisdiction where the manufacturing facility is located must be consulted by the local governing authority seeking to enter into a CEA.
- The Louisiana Department of Economic Development will be required to review the agreement and issue a



report on the direct and indirect economic development impacts of the project.

- At least one public hearing is required before an agency can enter into an agreement.
- Municipal and parish governing authorities and local school boards must pass a resolution to enter into an agreement with a manufacturer. The sheriff's office would be allowed to decide on its own.
- The term of any CEA cannot exceed 25 years.

Comment: ITEP has been a controversial issue in the Legislature for a number of years. For some time, local assessors and other groups representing local government opposed the idea of PILOTs, but most eventually withdrew their opposition as various compromises were reached.

It continues to be opposed by some community groups, who object to the notion of negotiating agreements with large companies that would lead to a reduction in their taxes. Some others have concerns that local governments who wanted to participate in a CEA don't have the wherewithal or expertise to negotiate a contract in the best interests of their communities.

However, supporters see the exemption as a tool that would probably not be employed that often, but could be used to help local governments meet needs in their communities under certain circumstances. For example, construction of a new facility could bring high-paying jobs that are highly valued by communities. But, it might also create new needs in areas such as infrastructure that the city or parish governing authority might not have the revenues to meet.

An agreement for PILOT might give these local governments the financial resources they need to make needed improvements, compete more effectively for projects and create long-term jobs .

From CABL's perspective, this is a good idea. We have long believed that state government should give local governments more flexibility to meet their own needs without having their hands continually tied by the state. If a local government wants to offer a business an exemption from its own local taxes to build a new project, why should the constitution forbid that?

CABL supports this amendment. In doing so, we believe it has the proper safeguards in place to be effective and that local governments have the desire and expertise to negotiate sound contracts that are in the best interests of their citizens. **SUPPORT**

Amendment # 6 Raises the amount of allowable income to qualify for the special property tax assessment

What it Does: Passage of this amendment would increase the household income threshold for homeowners qualifying for the special property tax assessment from about \$77,000 to \$100,000 if they meet the other qualifications.

In 1998 voters approved what's called a "special assessment" on residential properties to benefit citizens 65-years-of-age or older. It basically froze the assessed value of their property at the level in place when they qualified for the special assessment. What that meant in practical terms is that the assessed value of their property would not go up (unless they made significant improvements) even if neighborhood property values increased. Essentially, it was a property tax break for senior citizens.

Today, more than 90% of the special assessments go to senior citizens, but over the years eligibility has been expanded to other groups. They include:

- Veterans who are considered more than 50% disabled
- Members of the military or their spouses who were killed in action, missing in action, or taken prisoner of

war for more than 90 days

- Any persons who are deemed totally disabled by a court or appropriate state or federal agencies

There is an important caveat to this, which limits eligibility for the assessment to those at or below a certain income level. When the first amendment was passed more than 20 years ago, the annual household income threshold was \$50,000, adjusted annually based on the Consumer Price Index. Today, with the adjustments, the cap is just over \$77,000. This amendment would reset the allowable income level to \$100,000 beginning in 2026, again adjusted for inflation going forward.

Comment: For decades, Louisiana has had one of the highest Homestead Exemptions in the country. Effectively, that means that the first \$75,000 of your homestead – the place where you live that you have bought or are buying – is exempt from parish property taxes. Zillow says the current median home price in Louisiana is about \$170,000. That would mean almost 45% of the value of that house is off the parish tax rolls. Compared to other states, that’s a lot.

While that’s good for many homeowners, it has had a negative impact on others. When one group of people is not paying taxes on a large part of their property, that means those without exemptions are picking up the tab. In Louisiana that has generally meant renters and most businesses.

Since that special assessment first passed more than two decades ago, additional exemptions have been granted to various other groups. Perhaps most notable, are amendments passed in recent years to exempt homesteads from all parish property taxes for the spouses of service members, law enforcement officers, and various first responders killed in the line of duty.

The fiscal note prepared in conjunction with this legislation suggests the impact of its passage will likely be minimal. It notes that only about 28% of the state’s 65-or-older population has income above \$75,000, which is less than the current threshold for the special assessment of about \$77,000. The median incomes of those age 65-74 is about \$52,000 and only \$35,000 for those older than 75.



Since this amendment, if it passes, would not take effect until 2026 there would be no impact at all for the next five tax years.

Over the years, CABL has generally opposed expanding various property tax exemptions because they have the effect of narrowing the tax base and redistributing the tax burden to those who don’t receive the exemption. Many of the changes are relatively minor, but with more than a dozen of them listed in the constitution under the heading “Other Exemptions,” they begin to add up.

We do not oppose this amendment because the impact will likely be negligible. Considered another way, it is sad that Louisiana is such a poor state that income levels for most senior citizens don’t rise to the threshold that this amendment will even benefit them. Still we urge voters to use caution in approving more and more property tax exemptions that over time continue to shrink the tax base for local governments and cause inequities in taxation that are difficult to repair. **NO POSITION**

Amendment # 7 Creates A Permanent Trust Fund for Unclaimed Property

What it Does: Passage of this amendment would establish the Louisiana Unclaimed Property Permanent Trust Fund to hold financial assets that have been deemed lost or abandoned by the owner. It also provides for how those revenues can be used.

Unclaimed property refers to money that has been left in the accounts of businesses or financial institutions where there has been no activity for a certain period of time. When that happens, and contact with the owner is lost, those funds become dormant and must be turned over to the state to hold on behalf of the owner.

While that might not seem like something that happens a lot, it's actually quite common. Typically, unclaimed property takes the form of money in dormant bank accounts, CDs, refunds, deposits on things like utilities or apartments, and forgotten insurance policies. In 2019, the state received more than \$80 million dollars in unclaimed property which it is holding for the owners to claim.

The amount the state receives in unclaimed property each year has always exceeded the claims that are made, though on some occasions, payments had to be delayed. Until recently, the longstanding practice was to turn the money that was left over to the State General Fund for spending in the budget, minus some administrative costs and other obligations.

For the last few years, however, that process of placing dollars in the State General Fund was challenged by the treasurer and some legislators. They opposed the governor's position that those excess dollars could be used for general appropriations. After a lower court ruling earlier this year sided with the governor, the two sides began working on a compromise that resulted in this constitutional amendment.

In simplest terms, if this amendment passes, most new unclaimed property revenues that exceed the claims that are made for it, will be placed in the new trust fund. There are exceptions for certain administrative costs and funds that were targeted for I-49 construction. The fund will continue to fill until its balance exceeds the potential liability to the state if all claims were made. That amount currently stands at more than \$800 million. After



that, excess revenues could be used for general state spending and earnings from the fund could be used for state operations at any time. The treasurer believes that amount could grow to as much as \$40 million per year by 2030. If in any year, claims exceed new unclaimed property coming in, the fund could be tapped to cover that gap.

Comment: Unclaimed property does not belong to the state. It continues

to belong to its owners. But historically, the amount the state has collected each year has exceeded the claims that are made. As technology has improved and the state's efforts to return more of that money to its owners have increased, that gap has narrowed some.

While the courts gave the governor an initial victory on the legal issue of using the leftover funds in the state budget, both sides wanted to work out a compromise and this amendment passed the Legislature overwhelmingly. The fiscal note accompanying the legislation projects an impact of about \$25 million dollars to the State General Fund each year, but the treasurer says the amount available to use for the state budget will likely be less than half that amount next year.

It should be noted that it would probably take a long time to fill the fund, if ever. Even if \$50 million went into the fund each year, it would take 16 years to reach the current potential liability of \$800 million. But by then, it's likely the liability would have increased, too.

CABL has historically been wary of continued dedications of state dollars, particularly when placed in the constitution. Every dedication ties the hands of the governor and lawmakers when revenues decline and budget cuts have to be made, usually with health care and higher education taking the brunt.

Perhaps it would have been wiser to simply create the fund in statute with a high bar for tapping into it. It would not have provided the lock box many want, but it might have allowed some flexibility in times of emergency and remove the need to go back to voters with another constitutional amendment if situations change or things don't work out exactly as planned.

That said, the passage of this amendment would ensure, to the degree possible, that the funds are there to meet the state's obligation to return unclaimed property to its owners. The immediate impact on the general fund is manageable and a fund generating earnings for state operations would benefit taxpayers in the future.

While we remain concerned about another constitutional dedication which could tie the hands of lawmakers during difficult financial times, we support this approach. **SUPPORT**

Statewide Proposition: Local Option Proposition on Sports Wagering

What it Does: This is a proposition on the ballot in all 64 parishes which would allow sports betting in any parish where voters approve it. It is not a constitutional amendment and would not change the constitution.

Sports wagering is currently prohibited in Louisiana except for online fantasy sports in the 47 parishes that approved it in a proposition similar to this one in 2018. Passage of this proposition in any parish would allow sports wagering to occur in that parish. But even if voters in a parish approve sports betting, it would not be able to take place immediately.

That's because the state Gaming Control Board must first develop rules for regulating the industry and determining the licensing process. The Legislature must also pass subsequent legislation regarding fees and how sports gambling would be taxed. All of that means that parishes that approve sports wagering will likely not see any activity until sometime in 2022.

Comment: Currently, sports wagering is allowed in 18 states plus the District of Columbia and four other states have passed laws making it legal, but not yet operational. Louisiana is one of nine other states that are considering it in some fashion.

Much has been said about legalizing sports wagering in Louisiana, especially after Mississippi became one of the first states to adopt it following a 2018 U.S. Supreme Court decision striking down a federal prohibition in all but a handful of states.

The big question that has interested lawmakers is how much revenue it might bring in. Until we know how many parishes approve the measure, that's impossible to determine. Another complicating factor is we don't know the scope of sports betting the Legislature would ultimately allow. Would it be limited to casinos, or would it be allowed in other venues including mobile or Internet wagering? All of that would impact prospective state revenues.

For a frame of reference, in 2018-19 Mississippi, which allows sports wagering only in casinos and taxes it at 12-percent, collected an additional \$5.6 million in revenues. CABL is not involved in gambling issues and believes this is a matter best decided by local voters in each parish. **NO POSITION**



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CABL has never received public funding .We are independent and that is what gives us the credibility to take positions that serve the greater interests of the entire state.

Our members tell us that joining CABL represents a tangible way that they can play a meaningful role in building a better future for Louisiana.

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MISSION: The Council for A Better Louisiana (CABL) was founded in 1962 with the mission of improving the quality of life for all citizens of Louisiana.

CABL is a nonprofit, nonpartisan statewide organization that works on issues in the public interest. It does this by raising citizen awareness, advancing sound public policies, holding government accountable, and fostering civic leadership.