

Louisiana be submitted to the electors of the State at the next election for Representatives in Congress to be held on the first Tuesday after the first Monday in November, 1912, and on the official ballots to be used at said election shall be placed the words "For the proposed amendment to Article 157 of the Constitution of the State of Louisiana," and the words "Against the proposed amendment to Article 157 of the Constitution of the State of Louisiana," and each elector shall indicate, as provided in the general election laws of the State, which of the propositions, "for" or "against" he votes.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 203.  
House Bill No. 43. By Mr. Fontenot.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, amending Article 46 of the same, amending Article 46 of the Constitution of 1898, as amended by Act No. 302 of the Acts of 1910, ratified by the people at the November election of 1910, so as to authorize the Board of Liquidation of the State Debt to issue new bonds to retire or refund the State Bonded Indebtedness due January 1, 1914; to provide for a tax for the payment of the interest on said bonds and a sinking fund to retire the same; to provide for the payment out of the said sinking fund of an indebtedness due by the State to the United States, and of certain other claims against the State.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That an amendment to Article 46 of the Constitution of the State of Louisiana of 1898, as amended by Act No. 302 of the Acts of the General Assembly of the State of Louisiana at its session held in the year 1910, ratified by the people at the November election of 1910, be submitted to the qualified electors of the State for their approval or rejection at the Congressional election to be held on the first Tuesday next following the first Monday in November of 1912, to wit: "For the proposed amendment to read as follows:

"Article 46. The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability, on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except for the purpose of repelling invasion or for the suppression of insurrection. Provided, that for the purpose of retiring, liquidating or refunding the present State Bonded Indebtedness of Eleven Million, One Hundred and Eight Thousand, Three Hundred Dollars, maturing January 1, 1914, and bearing four per centum per annum, the Board of Liquidation of the State Debt of Louisiana is given authority to issue Eleven Thousand One Hundred and Eight new coupon bonds of the State of Louisiana of \$1000 each to be numbered 'No. 1 to No. 11,108,' bearing a rate of interest of five per centum per annum, payable semi-annually, and to be due and paid in 50 years from January 1, 1914. The form of said bonds shall be prescribed by the Board of Liquidation of the State Debt in New Orleans, Chicago and New York; and in case said bonds cannot be sold they may be exchanged at par by the Board of Liquidation of the State Debt for the bonds due January 1, 1914. The excess of Three Hundred Dollars of the bonds authorized by this article, shall be paid in cash out of the current interest funds of the State. The cost of engraving and advertising said bonds shall also be paid out of the said fund.

"In all other respects not herein specified, the Board of Liquidation of the State Debt is hereby given full power and authority to carry out the provisions of this article, and to begin with January 1, 1914 there shall be and there is hereby levied on all property on which general State taxes are levied an annual tax of one and two-tenths mills, the net proceeds of which shall be devoted to the payment of the interest due on said bonds, to the payment of the interest due on the indebtedness of the State to the Free School Fund, to Seminary Fund and the Agricultural and Mechanical College Fund, to the payment of the proper expenses of the Board of Liquidation of the State Debt, and the residue to be applied annually except as hereinafter provided, to the purchase of said bonds by said Board at a price not to exceed One Hundred and Three and accrued interest. If bonds cannot be purchased as aforesaid, the sinking fund shall be invested by the Board of Liquidation of the State Debt in sound, interest bearing securities, producing not less than four per centum per annum interest on the amount so invested, or deposited in solvent banks furnishing adequate security to the State, to be approved by the said Board, at a rate of interest not less than four per centum per annum. Said tax shall be levied until all said bonds shall have been retired, but after the assessments of the State reach the sum of \$650,000,000, said tax shall be reduced to one mill and shall thereafter be reduced to two-tenths of one mill for each One Hundred Million Dollar increase in assessments until the said tax shall be reduced to six-tenths of one mill. The said tax shall constitute a part of the six mills of taxation permitted to be levied by the Constitution.

In case the present system of taxation shall be changed before the said bonds shall have been paid, there shall be levied annually a tax sufficient to produce a gross sum of not less than Six Hundred and Fifty Thousand Dollars to take the place of said tax of one and two-tenths mills and its reductions.

"The Board of Liquidation of the State Debt shall have power to settle under the conditions and limitations hereinafter provided, the following claims of indebtedness made by various persons against the State, to-wit:

1. The outstanding bonds known as Baby Bonds excluding all Baby Bonds fraudulently issued by any officer of the State."
2. "Auditor's Warrants issued for school certificates of indebtedness under Act 126 of 1880.
3. Certificates issued under Act 93 of 1880 for costs and fees due to the officers of the State.
4. Warrants drawn prior to 1880 and fundable but not funded into Baby Bonds.
5. Warrants drawn after January 1, 1880 against 1873 and previous years.

Provided, however, that the owners of the duly authorized trust deeds of the State of Louisiana may prior to January 1, 1915, but not thereafter, proceed against the Board of Liquidation of the State Debt by law, solely and exclusively in the district court of the parish of East Baton Rouge, to have the said claims examined and their validity and the indebtedness due thereon determined, which court is hereby given jurisdiction for that purpose.

This jurisdiction shall extend not only to the determination of the mere legal liability of the State on any of said claims, but also to the determination of any equitable liability of the State thereon and the extent of such equitable liability. Appeal shall lie in all cases, irrespective of the amounts involved, on the original record, to the Supreme Court of the State of Louisiana. The definitive decrees of said courts shall not have the effect of judgments against the State or the Board of Liquidation of the State Debt. The Board of Liquidation of the State Debt shall have the exclusive power to settle the claims, thus approved by the courts of the State, out of the sinking fund above provided for, if funds are available, but they shall not be paid otherwise or out of any other source.

Nothing in this amendment shall be construed as a recognition by the State of any liability, whether legal or equitable, to the owners or holders of any of the said above designated bonds, warrants or claims throughout the State, or to any municipality which may or may not be a party to such claims.

Out of the first surplus accruing in the sinking fund, there shall be paid in full the amount of principal and interest due on the bonds of the State, the face value of which aggregated Thirty Seven Thousand Dollars and which are held by the United States as trustee for certain Indian funds.

"This article, as amended, shall be deemed to be self-acting and directly to confer the power and authority herein granted on the Board of Liquidation of the State Debt."

Section 2. Be it further resolved, by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the official ballot to be used at said election shall have printed thereon the following words: "For the proposed amendment to Article 46 of the Constitution of the State of Louisiana, relative to the refunding and settlement of the indebtedness of the State."

And each elector shall indicate on said ballot, as provided in the General Election Law of the State, whether he votes "for" or "against" the proposed amendment.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

election shall have printed thereon the words: "For the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for ten years from the date of completion, of all railroads or parts of railroads, constructed subsequently to January 1, 1913," and the words "Against the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for a period of ten years from the date of completion of all railroads or parts of railroads constructed subsequently to January 1, 1913," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the amendment.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 230.  
Senate Bill No. 161. By Mr. Mouton.

A JOINT RESOLUTION.  
Proposing an amendment to Article 291 of the Constitution of the State of Louisiana relative to taxes for the construction and maintenance of public roads.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That Article 291 of the Constitution of the State of Louisiana be amended so as to read as follows:

Article 291. The Police Juries of this State may form their respective parishes into road districts; and in order to raise funds for the purpose of constructing, maintaining and repairing the public roads and bridges within their parishes, they are authorized to set aside at least one mill per annum of the taxes levied by them, and to impose a per capita tax not more than one dollar per inhabitant on each able bodied male of the age of eighteen and fifty-five years, and to levy an annual license of not less than twenty-five (25c) cents nor more than one dollar per annum upon each vehicle, including bicycles, kept within said parishes, or within a municipality thereof, or within a parochial district, and used for locomotion over public roads, in their respective parishes; which license shall be graduated. The provision to this article relative to the per capita tax shall not be operative in incorporated towns and cities that maintain their own streets.

To carry into effect the provisions of this Article the Police Juries may enact such ordinances of a civil nature as may be necessary to enforce the property and license tax, and of a criminal nature to enforce the per capita tax.

Police Juries and municipal corporations in the several parishes of this State may levy other taxes for the construction and maintenance of public roads and bridges within the territorial limits of said parishes, and may incur the same in the manner and to extend authorized under provisions of Articles 232 and 281 of the Constitution and the Statutes adopted to carry them into effect. Other taxes may be levied by the Police Juries for road and bridge purposes of not more than five mills for five years on the property of the parish, or any ward thereof, whether the rate of taxation and the purpose thereof shall have been submitted to the property tax payers of the said ward or parish entitled to vote under the election laws of the State, and a majority thereof in number and value of those voting at said election shall have voted in favor thereof. That this Article shall be self operative.

Section 2. Be it further resolved, etc., That this proposed amendment shall be submitted to the qualified electors of this State for their approval or rejection at the Congressional election to be held in November, 1912, and, if adopted, the same shall take effect immediately thereafter.

Section 3. Be it further resolved, etc., That on the official ballots to be issued at said election there shall be placed the words "For the proposed amendment to Article 291 of the Constitution of Louisiana," and the words "Against the proposed amendment to Article 291 of the Constitution of Louisiana," and each elector shall indicate, as provided in the general election laws of the State which of the propositions, "for" or "against," he votes.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 230.  
Senate Bill No. 139. By Mr. Amacker.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, providing for the exemption from taxation for a period of ten (10) years from the date of its completion, of all railroads or parts of railroads, constructed subsequently to June 1, 1912.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the following amendment to the Constitution of the State of Louisiana be submitted to the electors of the State at the next election for Representative in Congress, to be held on the first Tuesday after the first Monday in November, 1912, to-wit: There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to June 1, 1912, and prior to January 1, 1917. This exemption shall include and apply to all rights of way, road beds, sidings, rails and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances not the land upon which they are erected at terminal points, and for which franchises have been granted and obtained, whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations constructed by such railroads. Provided, further that when aid is heretofore been or which may hereafter be voted by any parish, ward or municipality to any railroad, such railroad shall not be entitled to the exemption from taxation herein established.

Section 2. Be it further enacted, etc., That the official ballots at said

election shall have printed thereon the words: "For the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for ten years from the date of completion, of all railroads or parts of railroads, constructed subsequently to January 1, 1913," and the words "Against the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for a period of ten years from the date of completion of all railroads or parts of railroads constructed subsequently to January 1, 1913," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the amendment.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 230.  
Senate Bill No. 161. By Mr. Mouton.

A JOINT RESOLUTION.  
Proposing an amendment to Article 291 of the Constitution of the State of Louisiana relative to taxes for the construction and maintenance of public roads.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That Article 291 of the Constitution of the State of Louisiana be amended so as to read as follows:

Article 291. The Police Juries of this State may form their respective parishes into road districts; and in order to raise funds for the purpose of constructing, maintaining and repairing the public roads and bridges within their parishes, they are authorized to set aside at least one mill per annum of the taxes levied by them, and to impose a per capita tax not more than one dollar per inhabitant on each able bodied male of the age of eighteen and fifty-five years, and to levy an annual license of not less than twenty-five (25c) cents nor more than one dollar per annum upon each vehicle, including bicycles, kept within said parishes, or within a municipality thereof, or within a parochial district, and used for locomotion over public roads, in their respective parishes; which license shall be graduated. The provision to this article relative to the per capita tax shall not be operative in incorporated towns and cities that maintain their own streets.

To carry into effect the provisions of this Article the Police Juries may enact such ordinances of a civil nature as may be necessary to enforce the property and license tax, and of a criminal nature to enforce the per capita tax.

Police Juries and municipal corporations in the several parishes of this State may levy other taxes for the construction and maintenance of public roads and bridges within the territorial limits of said parishes, and may incur the same in the manner and to extend authorized under provisions of Articles 232 and 281 of the Constitution and the Statutes adopted to carry them into effect. Other taxes may be levied by the Police Juries for road and bridge purposes of not more than five mills for five years on the property of the parish, or any ward thereof, whether the rate of taxation and the purpose thereof shall have been submitted to the property tax payers of the said ward or parish entitled to vote under the election laws of the State, and a majority thereof in number and value of those voting at said election shall have voted in favor thereof. That this Article shall be self operative.

Section 2. Be it further resolved, etc., That this proposed amendment shall be submitted to the qualified electors of this State for their approval or rejection at the Congressional election to be held in November, 1912, and, if adopted, the same shall take effect immediately thereafter.

Section 3. Be it further resolved, etc., That on the official ballots to be issued at said election there shall be placed the words "For the proposed amendment to Article 291 of the Constitution of Louisiana," and the words "Against the proposed amendment to Article 291 of the Constitution of Louisiana," and each elector shall indicate, as provided in the general election laws of the State which of the propositions, "for" or "against," he votes.

L. E. THOMAS, Speaker of the House of Representatives.  
THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
Approved July 11, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 230.  
Senate Bill No. 139. By Mr. Amacker.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, providing for the exemption from taxation for a period of ten (10) years from the date of its completion, of all railroads or parts of railroads, constructed subsequently to June 1, 1912.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the following amendment to the Constitution of the State of Louisiana be submitted to the electors of the State at the next election for Representative in Congress, to be held on the first Tuesday after the first Monday in November, 1912, to-wit: There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to June 1, 1912, and prior to January 1, 1917. This exemption shall include and apply to all rights of way, road beds, sidings, rails and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances not the land upon which they are erected at terminal points, and for which franchises have been granted and obtained, whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations constructed by such railroads. Provided, further that when aid is heretofore been or which may hereafter be voted by any parish, ward or municipality to any railroad, such railroad shall not be entitled to the exemption from taxation herein established.

Section 2. Be it further enacted, etc., That the official ballots at said

election shall have printed thereon the words: "For the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for ten years from the date of completion, of all railroads or parts of railroads, constructed subsequently to January 1, 1913," and the words "Against the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for a period of ten years from the date of completion of all railroads or parts of railroads constructed subsequently to January 1, 1913," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the amendment.

al election to be held on the first Tuesday after the first Monday in the month of November, 1912, as follows:

There shall be exempt from taxation all money, in hand or on deposit.

Section 2. Be it further resolved, etc., That the official ballot to be used at said election shall have printed thereon the words "For the proposed amendment to the Constitution of the State of Louisiana exempting from taxation all money in hand or on deposit," and the words "Against the proposed amendment to the Constitution of the State of Louisiana exempting from taxation all money in hand or on deposit," and each elector shall indicate, as provided by the general election laws of this State, whether he votes for or against the proposed amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 8.  
Senate Bill No. 5. By Mr. Well.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, relative to authorizing parishes and municipalities by a referendum to their respective qualified electors to exempt from taxation an amount not to exceed \$2,000 to be deducted from the value of dwellings exclusively occupied by bona fide owners for residential purposes only, and to withdraw such exemption by a similar referendum.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of the members elected to each House concurring, That the following amendment to the Constitution of 1898 be submitted to the qualified electors of the State for their approval or rejection at the Congressional election to be held on the first Monday in the month of November, 1912, as follows:

That every parish or municipality through its police jury or governing authority shall have the right to, and upon the petition of one-fourth of the qualified electors residing within its jurisdiction, to submit to the qualified electors in said parish or municipality, at an election to be called and held for that purpose, after thirty days published notice the question as to whether or not there shall be exempted from taxation an amount not to exceed \$2,000 to be deducted from the value of all buildings exclusively occupied by bona fide owners for residential purposes only; provided that any exemption may be withdrawn in the same manner in which it may be granted.

No such exemption, voted by a parish, shall operate to grant any tax payer owning and occupying a home within a municipality the right to deduct the exempted amount from the improvement value of his property in respect to municipal taxation.

Section 2. Be it further resolved, etc., That there shall be printed on the ballots to be used at the said election the words "For the proposed amendment authorizing exemption of homes from taxation," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the proposed amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 9.  
Senate Bill No. 6. By Mr. Barrow.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, providing for the exemption from taxation for a period of ten (10) years from the date of its completion, of all railroads or parts of railroads, constructed subsequently to June 1, 1912.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the following amendment to the Constitution of the State of Louisiana be submitted to the electors of the State at the next election for Representative in Congress, to be held on the first Tuesday after the first Monday in November, 1912, to-wit: There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to June 1, 1912, and prior to January 1, 1917. This exemption shall include and apply to all rights of way, road beds, sidings, rails and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances not the land upon which they are erected at terminal points, and for which franchises have been granted and obtained, whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations constructed by such railroads. Provided, further that when aid is heretofore been or which may hereafter be voted by any parish, ward or municipality to any railroad, such railroad shall not be entitled to the exemption from taxation herein established.

Section 2. Be it further enacted, etc., That the official ballots at said

election shall have printed thereon the words: "For the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for ten years from the date of completion, of all railroads or parts of railroads, constructed subsequently to January 1, 1913," and the words "Against the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for a period of ten years from the date of completion of all railroads or parts of railroads constructed subsequently to January 1, 1913," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

whether or not cities and incorporated towns and villages shall be released from parochial taxation and licenses, subject to the condition of contributing to parish expenses," and each elector shall indicate on his ballot, as provided by the general election laws of the State, whether he votes for or against the said amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 10.  
Senate Bill No. 7. By Mr. Schaffer.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, relative to authorizing parishes and municipalities by a referendum to their respective qualified electors to exempt from taxation an amount not to exceed \$2,000 to be deducted from the value of dwellings exclusively occupied by bona fide owners for residential purposes only, and to withdraw such exemption by a similar referendum.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of the members elected to each House concurring, That the following amendment to the Constitution of 1898 be submitted to the qualified electors of the State for their approval or rejection at the Congressional election to be held on the first Monday in the month of November, 1912, as follows:

That every parish or municipality through its police jury or governing authority shall have the right to, and upon the petition of one-fourth of the qualified electors residing within its jurisdiction, to submit to the qualified electors in said parish or municipality, at an election to be called and held for that purpose, after thirty days published notice the question as to whether or not there shall be exempted from taxation an amount not to exceed \$2,000 to be deducted from the value of all buildings exclusively occupied by bona fide owners for residential purposes only; provided that any exemption may be withdrawn in the same manner in which it may be granted.

No such exemption, voted by a parish, shall operate to grant any tax payer owning and occupying a home within a municipality the right to deduct the exempted amount from the improvement value of his property in respect to municipal taxation.

Section 2. Be it further resolved, etc., That there shall be printed on the ballots to be used at the said election the words "For the proposed amendment authorizing exemption of homes from taxation," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the proposed amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 11.  
Senate Bill No. 8. By Mr. Voegtle.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, providing for the exemption from taxation for a period of ten (10) years from the date of its completion, of all railroads or parts of railroads, constructed subsequently to June 1, 1912.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the following amendment to the Constitution of the State of Louisiana be submitted to the electors of the State at the next election for Representative in Congress, to be held on the first Tuesday after the first Monday in November, 1912, to-wit: There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to June 1, 1912, and prior to January 1, 1917. This exemption shall include and apply to all rights of way, road beds, sidings, rails and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances not the land upon which they are erected at terminal points, and for which franchises have been granted and obtained, whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations constructed by such railroads. Provided, further that when aid is heretofore been or which may hereafter be voted by any parish, ward or municipality to any railroad, such railroad shall not be entitled to the exemption from taxation herein established.

Section 2. Be it further enacted, etc., That the official ballots at said

election shall have printed thereon the words: "For the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for ten years from the date of completion, of all railroads or parts of railroads, constructed subsequently to January 1, 1913," and the words "Against the proposed amendment to the Constitution of the State of Louisiana relative to exemption from taxation for a period of ten years from the date of completion of all railroads or parts of railroads constructed subsequently to January 1, 1913," and each elector shall indicate as provided in the general election laws of the State whether he votes for or against the amendment.

THOMAS C. BARRET, Lieutenant Governor and President of the Senate.  
L. E. THOMAS, Speaker of the House of Representatives.  
Approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

approved August 24, 1912.  
L. E. HALL, Governor of the State of Louisiana.  
A true copy.  
ALVIN E. HEBERT, Secretary of State.

ACT NO. 12.  
House Bill No. 2. By Mr. Roberts.

A JOINT RESOLUTION.  
Proposing an amendment to the Constitution of the State of Louisiana, providing for the exemption from taxation for a period of ten (10) years from the date of its completion, of all railroads or parts of railroads, constructed subsequently to June 1, 1912.

Section 1. Be it resolved by the General Assembly of the State of Louisiana, two-thirds of all the members elected to each House concurring, That the following amendment to the Constitution of the State of Louisiana be submitted to the electors of the State at the next election for Representative in Congress, to be held on the first Tuesday after the first Monday in November, 1912, to-wit:

1. The taxing power shall be exercised by the State and by its subdivisions for public purposes only.

2. The taxing power shall never be surrendered, suspended, given, commuted or contracted away; but where parishes or municipal corporations shall grant exemptions from parochial taxation for a period not to exceed ten years from the date of completion to encourage the establishment of industrial enterprises, or a similar exemption to immigrants of the value added by them to vacant property owned and occupied as such, such exemptions shall not be withdrawn either as to enterprises established or substantially begun in good faith, or as to immigrants who have actually acquired and improved or in good faith begun to improve their homesteads, since the granting of the exemption by the General Assembly on behalf of the State, and the governing authorities of all subdivisions of the State on behalf of such subdivision, may defer for not more than three years the collection of taxes in localities subjected to overflow or other public calamity.

Section 2. The General Assembly shall have the power to classify all property for taxation, and to adopt different rules and rates for different classes, but such rules and rates shall be equal and uniform on all subjects of the same class throughout the territorial limits of the authority levying tax. All such classifications shall be based on the characteristics of the property itself or the use, and never on persons or ownership.

4. Except in case of foreign invasion or domestic revolution, the General Assembly shall not have power to levy any ad valorem property tax in excess of five per cent, but the General Assembly shall not exceed a rate of two and one-half per cent, except by a vote of 3-2 of all the members elected to each house thereof.

ARTICLE II.  
Section 1. The sources of State and local revenue shall be ascertained and accepted as hereinafter specified, or as may be hereafter permitted by a vote of two-thirds of all the members elected to each House of the General Assembly, each taxing authority shall be restricted in taxation to its own source of revenue as herein assigned.

2. Unless otherwise provided by a vote of two-thirds of all of the members elected to each House of the General Assembly, the following shall be the sources of State revenue:

1st. The special taxes hereinafter provided for.

2d. All corporations, private persons and unincorporated associations that operate any railroad falling under the jurisdiction of the Railroad Commission of Louisiana; street railroad; combined street railroad and electric light and power business; heating or refrigeration plants (not inclusive of cold-water plants); telephone lines; telegraph lines; wireless or otherwise; express lines; dining car, sleeping car, oil car, refrigerating car, or cars for any other purpose operating upon railroads in this State; steamboat, motor boat, steamship, ferry boats, tug, or other water craft, where operated for hire, canal for transportation or irrigation, and pipe line for oil or gas. When the electric light and power business conducted in conjunction with any street railroad in this State, steamboat, motor boat, steamship, ferry boats, tug, or other water craft, where operated for hire, canal for transportation or irrigation, and pipe line for oil or gas. 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