## At sixes and sevens

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Here it comes: the Legislature's sixth special session since being sworn in 29 months ago.

And you know what? Don't bet against a seventh special session being called as well, maybe even before the end of the June.

No one is actually talking about a seventh special session. Not yet. Let's just call that third sentence above what it is: speculation. But, look here; when the Legislature and administration started averaging two special sessions annually, they forfeit any protections from scheduling-related speculation.

Anyway, that's where we find ourselves right now. Waiting on special session number six. Plus number seven, possibly—but only if everything falls apart at the Capitol this spring.

And for what it's worth, the Capitol does happen to be a place where stuff has fallen apart over the past two and half years.

So, session-wise, we're at six and seven. Or, to borrow an English idiom, we're at sixes and sevens, which is a phrase that suggests a state of disorder or total confusion. Do you happen to know any states that fit that description? I thought you might.

In all fairness, though, there are some states in worse shape than Looziana when it comes to budget shortfalls and legislative stalemates. Illinois lawmakers, for example, left the Land of Lincoln budget-less during fiscal years 2016, 2017 and most of 2018. The gridlock there makes Louisiana's inaction look like action. Not that our lawmakers are starved for action. Since he took office in January 2016, Gov. John Bel Edwards has called lawmakers into special sessions twice a year hoping they would create permanent sources of revenue via tax changes. Democrats were largely on the same page in the beginning, but they've since splintered, as Republican legislators have held strong to a vision of a smaller government.

The problem for the GOP line-holders has been that no one can communicate a solution that includes a politically pragmatic path forward and some form of continuity for future terms. More importantly, both sides still seem to be searching for a magic-bullet plan—one with enough flexibility to provide cash to the state in the short-term, while gradually transitioning into structural revenue and spending reforms.

But don't get mad. Nothing in the budget-making process is easy—it doesn't matter if that budget is for a family or a business or a state with 4.6 million residents.

That's why senators will likely punt on making alterations to the House-approved budget. The upper chamber leadership may prefer to wait until the next special session, which should convene some time in mid-May, give or take a few days maybe.

I know. That timeframe is a little loosey-goosey. But those are the kind of timeframes we're working with in Baton Rouge.

The governor was considering concluding the regular session prematurely to begin the term's sixth special session on May 14, but Edwards told reporters last week that the House leadership has expressed interest in convening four or more days later.

The governor and his supporters need a special session this spring (and, who knows, maybe another this summer) because 2018 is an even-numbered year, and most tax measures can only be introduced by law during a regular session held in odd-numbered years.

Most lawmakers have embraced the fact that the special session coming—ready or not. Republicans, in particular, were on the fence just a few weeks ago, but now many are down with the program. Even if it means being faced with tax votes roughly a year before their re-election cycle starts in earnest.

What we don't know is what will be in the special session call, or agenda, which is crafted by the governor to establish policy perimeters.

During a recent committee hearing, Appropriations Chairman Cameron Henry asked Commissioner of Administration Jay Dardenne which taxes the governor

would be supporting in the next special session. "He's going to be good with whatever it takes to make this work," Dardenne said, without adding any other specifics.

There will certainly be some proposals to increase taxes. But it's a policy area that elected officials should regard with caution.

If you need to know why, look no further than the March 24 ballots. Political observers were surprised to see the defeat of several routine tax measures that cycle—in St. Tammany, St. Helena, St. Landry and elsewhere—leaving some to wonder if it was a developing statewide policy trend.

Just think about it. If voters are overwhelmingly rejecting tax renewals and tax increases at the polls, what will they do to lawmakers who approve the same at the Capitol?

There are likely a few legislators hoping for a Christmas morning miracle. But that's not going to happen in April.

May, on the other hand, has some promise, with an anticipated meeting of the Revenue Estimating Conference. The REC is charged with determining how much money the state has to spend, but it's doubtful that the panel will adjust its financial forecast next month.

That means lawmakers and the administration will have to find a way to directly address the state's \$648 million budget shortfall. Just like they were supposed to do during last year's special session. And during the special sessions the year before that...

So, yeah. We're at sixes and sevens.