

ACT No. 427

2017 Regular Session

HOUSE BILL NO. 145

BY REPRESENTATIVES GAROFALO, ROBBY CARTER, CREWS, CROMER,
JENKINS, MAGEE, AND GREGORY MILLER

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to authorize an exemption for certain property owned by the surviving spouse of a person who died while performing duties as an emergency medical responder, technician, law enforcement or fire protection officer, paramedic, or volunteer firefighter; to provide for eligibility; to provide for effectiveness; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

* * *

~~(M)(1) For ad valorem taxes due in 2017 and thereafter, an~~ There is hereby established an exemption from ad valorem tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died while on active duty as a under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this Paragraph are met.

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

4 (i) A member of the armed forces of the United States or the Louisiana
 5 National Guard who died while on active duty, or while performing their duties as
 6 a

7 (ii) A state police officer, or a who died while on duty.

8 (iii) A law enforcement or fire protection officer who qualified for the salary
 9 supplement authorized in Section 10(D)(3) of this Article is entitled to an exemption
 10 from ad valorem tax for the total assessed value of their homestead. The exemption
 11 shall apply beginning in the tax year in which the person died or 2017, whichever is
 12 later, and shall be applicable only if all of the following conditions are met: who died
 13 while on duty.

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

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

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

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

24 ~~(a)~~(c)(i) The property is eligible for the homestead exemption and the
 25 property was the residence of the member of the armed forces of the United States
 26 or the Louisiana National Guard, the state police officer, or the law enforcement or
 27 fire protection officer when the member or officer died. a person listed within
 28 Subsubparagraph (a) or (b) of this Subparagraph at the time of that person's death.

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

