

SENATE BILL NO. 87

BY SENATOR CONNICK

1 A JOINT RESOLUTION

2 Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to
3 taxing authority of levee districts; to provide for the millage limits on certain levee
4 districts; and to specify an election for submission of the proposition to electors and
5 provide a ballot proposition.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state, for
8 their approval or rejection in the manner provided by law, a proposal to amend Article VI,
9 Section 39 of the Constitution of Louisiana, to read as follows:

10 §39. Levee District Taxes

11 Section 39.(A) District Tax; Millage Limit. For the purpose of constructing
12 and maintaining levees, levee drainage, flood protection, hurricane flood protection,
13 and for all other purposes incidental thereto, the governing authority of a levee
14 district ~~created prior to January 1, 2006,~~ **except as provided in Paragraph (C) of**
15 **this Section,** may levy annually a tax not to exceed five mills, except the Board of
16 Levee Commissioners of the Orleans Levee District which may levy annually a tax
17 not to exceed two and one-half mills on the dollar of the assessed valuation of all
18 taxable property situated within the alluvial portions of the district subject to
19 overflow.

20 (B) Millage Increase. If the necessity to raise additional funds arises in any
21 levee district ~~created prior to January 1, 2006,~~ for any purpose set forth in Paragraph
22 (A) of this Section, or for any other purpose related to its authorized powers and
23 functions as specified by law, the tax may be increased. However, the necessity and
24 the rate of the increase shall be submitted to the electors of the district, and the tax
25 increase shall take effect only if approved by a majority of the electors voting
26 thereon in an election held for that purpose.

1 (C) **Certain** Districts Created After January 1, 2006. For any purpose set
2 forth in Paragraph (A) of this Section, the governing authority of a levee district
3 created after January 1, 2006, **and where a majority of the electors in the district**
4 **failed to approve the provisions of this Section in an election held on October 9,**
5 **2021, or a levee district created after October 9, 2021,** may annually levy a tax on
6 all property not exempt from taxation situated within the alluvial portions of the
7 district subject to overflow. However, such a district shall not levy such a tax nor
8 increase the rate of such a tax unless the levy or the increase is approved by a
9 majority of the electors of the district who vote in an election held for that purpose.
10 If the district is comprised of territory in more than one parish, approval by a
11 majority of the electors who vote in each parish comprising the district is also
12 required for any such levy or increase.

13 Section 2. Be it further resolved that this proposed amendment shall be submitted to
14 the electors of the state of Louisiana at the statewide election to be held on October 9, 2021.

15 Section 3. Be it further resolved that on the official ballot to be used at said election
16 there shall be printed a proposition, upon which the electors of the state shall be permitted
17 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
18 follows:

19 Do you support an amendment to allow levee districts created after January
20 1, 2006, and before October 9, 2021, whose electors approve the amendment
21 to levy an annual tax not to exceed five mills for the purpose of constructing
22 and maintaining levees, levee drainage, flood protection, and hurricane flood
23 protection? (Amends Article VI, Section 39)

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES