



1 provisions of Section 20 of this Article, which applies to the first seven thousand five  
2 hundred dollars of the assessed valuation of property, the next two thousand five  
3 hundred dollars of the assessed valuation of property receiving the homestead  
4 exemption that is owned and occupied by a veteran with a service-connected  
5 disability rating of fifty percent or more but less than seventy percent by the United  
6 States Department of Veterans Affairs shall be exempt from ad valorem taxation.  
7 The surviving spouse of a deceased veteran with a service-connected disability rating  
8 of fifty percent or more but less than seventy percent by the United States  
9 Department of Veterans Affairs shall be eligible for this exemption ~~if the surviving~~  
10 ~~spouse occupies and remains the owner of the property~~, whether or not the  
11 exemption was in effect on the property prior to the death of the veteran. If property  
12 eligible for the exemption provided for in this Subsubparagraph has an assessed  
13 value in excess of ten thousand dollars, ad valorem property taxes shall apply to the  
14 assessment in excess of ten thousand dollars.

15 (b) In addition to the homestead exemption authorized pursuant to the  
16 provisions of Section 20 of this Article, which applies to the first seven thousand five  
17 hundred dollars of the assessed valuation of property, the next four thousand five  
18 hundred dollars of the assessed valuation of property owned and occupied by a  
19 veteran with a service-connected disability rating of seventy percent or more but less  
20 than one hundred percent by the United States Department of Veterans Affairs shall  
21 be exempt from ad valorem taxation. The surviving spouse of a deceased veteran  
22 with a service-connected disability rating of seventy percent or more but less than  
23 one hundred percent by the United States Department of Veterans Affairs shall be  
24 eligible for this exemption ~~if the surviving spouse occupies and remains the owner~~  
25 ~~of the property~~, whether or not the exemption was in effect on the property prior to  
26 the death of the veteran. If property eligible for the exemption provided for in this  
27 Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad  
28 valorem property taxes shall apply to the assessment in excess of twelve thousand  
29 dollars.

1 (c) In addition to the homestead exemption authorized pursuant to the  
2 provisions of Section 20 of this Article, which applies to the first seven thousand five  
3 hundred dollars of the assessed valuation of property, the remaining assessed  
4 valuation of property receiving the homestead exemption that is owned and occupied  
5 by a veteran with a service-connected disability rating of one hundred percent  
6 unemployability or totally disabled by the United States Department of Veterans  
7 Affairs shall be exempt from ad valorem taxation. The surviving spouse of a  
8 deceased veteran with a service-connected disability rating of one hundred percent  
9 unemployability or totally disabled by the United States Department of Veterans  
10 Affairs shall be eligible for this exemption ~~if the surviving spouse occupies and~~  
11 ~~remains the owner of the property~~, whether or not the exemption was in effect on the  
12 property prior to the death of the veteran.

13 (d) Once a surviving spouse of a deceased veteran with a  
14 service-connected disability is eligible for and has taken the exemption, if the  
15 surviving spouse then acquires a different property which qualifies for the  
16 homestead exemption, the surviving spouse shall be entitled to a one-time  
17 transfer of the exemption on that subsequent homestead, the exemption being  
18 limited in value to the amount of the exemption claimed on the prior homestead  
19 in the last year for which the exemption was claimed. The assessor may require  
20 the submission of certain information concerning the amount of the exemption  
21 on the prior homestead for purposes of determining the extent of the exemption  
22 available for the subsequent homestead.

23 \* \* \*

24 Section 2. Be it further resolved that the provisions of this amendment shall become  
25 effective January 1, 2027, and shall apply to all taxable years beginning on January 1, 2027.

26 Section 3. Be it further resolved that this proposed amendment shall be submitted to  
27 the electors of the state of Louisiana at the statewide election to be held on November 3,  
28 2026.

29 Section 4. Be it further resolved that on the official ballot to be used at said election

1 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 2 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 3 follows:

4 Do you support an amendment authorizing the surviving spouse of a  
 5 deceased veteran with a service-connected disability, who receives an  
 6 expanded property tax exemption, to make a one-time transfer of the  
 7 exemption to a subsequent property that qualifies as their homestead?

8 (Effective January 1, 2027)

9 (Amends Article VII, Section 21(K)(1))

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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#### DIGEST

SB 180 Engrossed

2026 Regular Session

Foil

Present constitution provides that, in addition to the homestead exemption which applies to the first \$7,500 of the assessed valuation of property, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating by the U.S. Dept. of Veterans Affairs shall be exempt from ad valorem tax as follows:

- (1) For a veteran with a disability rating of 50% or more but less than 70%, the next \$2,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$10,000, ad valorem property taxes shall apply to the assessment in excess of \$10,000.
- (2) For a veteran with a disability rating of 70% or more but less than 100%, the next \$4,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$12,000, ad valorem property taxes shall apply to the assessment in excess of \$12,000.
- (3) For a veteran with a disability rating of 100% unemployability or totally disabled, the total assessed valuation of the property shall be exempt.

Proposed constitutional amendment retains present constitution.

Present constitution provides that the surviving spouse of a deceased disabled veteran with a service-connected disability rating by the U.S. Dept. of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

Proposed constitutional amendment removes requirement that the surviving spouse occupy and remain the owner of the property and otherwise retains present constitution.

Proposed constitutional amendment provides that once the surviving spouse of a deceased disabled veteran with a service-connected disability is eligible for and has taken the exemption, if the surviving spouse then acquires a different property which qualifies for the

homestead exemption, the surviving spouse shall be entitled to a one-time transfer of the exemption on that subsequent homestead. The exemption shall be limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed.

Proposed constitutional amendment permits the assessor to require the submission of certain information concerning the amount of the exemption on the prior homestead for purposes of determining the extent of the exemption available for the subsequent homestead.

Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2027.

Proposed constitutional amendment is effective January 1, 2027.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026.

(Amends Article VII, Section 21(K)(1))