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**HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 145 by Representative Garofalo

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1 AMENDMENT NO. 1

2 On page 1, line 5, after "technician," and before the semi-colon ";" delete "or paramedic" and  
3 insert "law enforcement or fire protection officer, paramedic, or volunteer firefighter"

4 AMENDMENT NO. 2

5 On page 1, delete lines 17 through 19 in their entirety and on page 2, delete lines 1 through  
6 14 in their entirety and insert the following:

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

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

16 (i) A member of the armed forces of the United States or the Louisiana  
17 National Guard ~~who died while on active duty, or while performing their duties as~~  
18 a

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

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

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

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

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

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

1 AMENDMENT NO. 3

2 On page 2, line 16, after "residence of the" delete the remainder of the line, delete lines 17  
3 through 19 in their entirety, and insert the following:

4 "person enumerated in Subsubparagraphs (a) or (b) of this Subparagraph at the time  
5 of their death."

6 AMENDMENT NO. 4

7 On page 3, line 8, after "technician," and before the question mark "?" delete "or paramedic"  
8 and insert "paramedic, volunteer firefighter, or a law enforcement or fire protection officer"