
DIGEST

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HB 145 Engrossed

2017 Regular Session

Garofalo

Abstract: Authorizes an exemption from ad valorem property tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, paramedic, volunteer firefighter, or law enforcement or fire protection officer.

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution authorizes an ad valorem property tax exemption for ad valorem taxes due in 2017 and thereafter for the total assessed value of the property of the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces or La. National Guard, or while performing their duties as a state police officer, or a law enforcement or fire protection officer who qualified for state supplemental pay.

Present constitution establishes the following eligibility requirements for the exemptions:

- (1) The property is eligible for the homestead exemption and was the residence of the member or officer when they died.
- (2) The surviving spouse has not remarried.
- (3) The surviving spouse annually provides evidence of their eligibility for the exemption.

Present constitution requires that each assessor establish a procedure whereby a person may annually apply for the exemption, which includes the submission of certain documents concerning proof of the death and the surviving spouse's marital status.

Present constitution further authorizes a continuance of the exemption for a different property under certain circumstances.

Proposed constitutional amendment, beginning Jan. 1, 2018, authorizes the exemption provided for in present constitution for the surviving spouse of a person who died on or after Jan. 1, 2018, while performing their duties as:

- (1) An emergency medical responder, technician, or paramedic, as such terms may be defined by law.

- (2) A volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties.
- (3) A law enforcement or fire protection officer who would have qualified for state supplemental pay if they had completed their first year of employment before their death.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

Effective Jan. 1, 2018.

(Amends Const. Art. VII, §21(M)(1))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add authorization for the exemption for certain volunteer firefighters and certain law enforcement and fire protection officers.