

2017 Regular Session

HOUSE BILL NO. 259

BY REPRESENTATIVE ZERINGUE

LEVEES: (Constitutional Amendment) Provides relative to the taxing authority of certain levee districts

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A JOINT RESOLUTION

Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to the taxing authority of levee districts; to authorize certain levee districts to levy an annual tax without voter approval; 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 VI, Section 39 of the Constitution of Louisiana, to read as follows:

§39. Levee District Taxes

Section 39.(A) District Tax; Millage Limit. For the purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection, and for all other purposes incidental thereto, the governing authority of the Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, the St. Tammany Levee, Drainage, and Conservation District, or the governing authority of a levee district created prior to January 1, 2006, may levy annually a tax not to exceed five mills, except the Board of Levee Commissioners of the Orleans Levee District which may levy annually a tax not to exceed two and one-half mills on the dollar of the assessed valuation of all

1 taxable property situated within the alluvial portions of the district subject to  
2 overflow.

3 (B) Millage Increase. If the necessity to raise additional funds arises in any  
4 levee district ~~created prior to January 1, 2006, to which Paragraph (A) of this Section~~  
5 is applicable, for any purpose set forth in Paragraph (A) of this Section, or for any  
6 other purpose related to its authorized powers and functions as specified by law, the  
7 tax may be increased. However, the necessity and the rate of the increase shall be  
8 submitted to the electors of the district, and the tax increase shall take effect only if  
9 approved by a majority of the electors voting thereon in an election held for that  
10 purpose.

11 (C) Districts ~~Created After January 1, 2006 to which Paragraph (A) of this~~  
12 Section is not applicable. For any purpose set forth in Paragraph (A) of this Section,  
13 the governing authority of a levee district ~~created after January 1, 2006 to which~~  
14 Paragraph A of this Section is not applicable, may annually levy a tax on all property  
15 not exempt from taxation situated within the alluvial portions of the district subject  
16 to overflow. However, such a district shall not levy such a tax nor increase the rate  
17 of such a tax unless the levy or the increase is approved by a majority of the electors  
18 of the district who vote in an election held for that purpose. If the district is  
19 comprised of territory in more than one parish, approval by a majority of the electors  
20 who vote in each parish comprising the district is also required for any such levy or  
21 increase.

22 Section 2. Be it further resolved that this proposed amendment shall be submitted  
23 to the electors of the state of Louisiana at the statewide election to be held on October 14,  
24 2017.

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

1 Do you support an amendment that authorizes the governing authority of the  
 2 Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish  
 3 Levee, Hurricane, and Conservation District, and the St. Tammany Levee,  
 4 Drainage, and Conservation District to levy an annual tax not to exceed five  
 5 mills without voter approval? (Amends Article VI, Section 39)

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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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HB 259 Engrossed

2017 Regular Session

Zeringue

**Abstract:** Authorizes the Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, and the St. Tammany Levee, Drainage, and Conservation District to levy up to a five-mill property tax without a vote of the people.

Present constitution authorizes levee districts created prior to Jan. 1, 2006, to levy a property tax of up to five mills, except that the Orleans Levee District may only levy up to a two and one-half mill tax.

Present constitution authorizes levee districts created after Jan. 1, 2006, to levy a property tax only if approved by a majority of electors of the district. Further, present constitution requires that if the district is comprised of more than one parish, the tax must be approved by a majority of electors in each parish.

Proposed constitutional amendment retains present constitution but adds authorization for the Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, and the St. Tammany Levee, Drainage, and Conservation District to levy a property tax of up to five mills without a vote of the people just as those districts created prior to Jan. 1, 2006.

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

(Amends Const. Art. VI, §39)

Summary of Amendments Adopted by House

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

1. Limit the authority to levy a property tax of up to five mills without a vote of the people to the Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, and the St. Tammany Levee, Drainage, and Conservation District.