

RULE 6.8(A) REPORT
OF THE HOUSE COMMITTEE ON CIVIL LAW AND PROCEDURE
ON SENATE BILL NO. 61

June 1, 2017

Date

I. SUMMARY OF JOINT RESOLUTION

This report is for Senate Bill No. 61 of the 2017 Regular Session by Senator Allain, proposing to add Article VII, Section 21(N) of the Constitution.

SB 61 authorizes local economic development authorities or districts to enter into contracts to exempt offshore vessels from ad valorem taxation.

II. CONCLUSION

The proposed measure cannot be accomplished statutorily.

SB 61 proposes to authorize local economic development authorities or districts to enter into contracts to exempt offshore vessels from ad valorem taxation. Any property to be exempted from add valorem taxes or the granting of authority to exempt property from taxes is required to be listed in the constitution, and a constitutional amendment is necessary to add such authority.

III. OTHER PENDING MEASURES

Total joint resolutions introduced: 50

Total joint resolutions reported
by other standing committees: 19

HB 444 and SB 140 also propose to add Const. Art. VII, §21(N), but propose to establish different ad valorem tax exemptions.

IV. RECOMMENDATION

With Amendments _____

Without Amendments X