
SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 445 by Representative Seabaugh

1 AMENDMENT NO. 1**2** On page 1, delete lines 2 through 7, and insert the following:**3** "To enact R.S. 47:1713, relative to ad valorem tax exemptions; to provide for
4 exemption of certain property under construction; to provide for limitations
5 and requirements; to provide for definitions; to provide for effectiveness; and
6 to provide for related matters."**7** AMENDMENT NO. 2**8** On page 1, delete lines 9 through 20, and delete pages 2 through 4, and on page 5, delete
9 lines 1 through 17, and insert the following:**10** "Section 1. R.S. 47:1713 is hereby enacted to read as follows:**11** §1713. Exemption for construction work in progress**12** A. For the purpose of the exemption from ad valorem taxation
13 provided in Section 21(N) of Article VII of the Constitution of Louisiana,
14 "complete" shall mean when construction is finished to the extent that the
15 project can be used or occupied for its intended purpose.**16** B. The exemption provided for in Section 21(N) of Article VII of the
17 Constitution of Louisiana shall not apply to any of the following:**18** (1) Any portion of a construction project that is complete, available
19 for use, or operational on the date the property is assessed.**20** (2) For projects constructed in two or more distinct phases, any phase
21 of the construction project that is complete and operational on the date the
22 property is assessed.**23** (3) Any public service property, unless the public service property is
24 otherwise eligible for an ad valorem exemption provided by any other
25 provision of the Constitution of Louisiana."**26** AMENDMENT NO. 3**27** On page 5, between lines 17 and 18, insert the following:**28** "Section 2. The Louisiana State Law Institute is hereby directed to
29 redesignate the reference to Article VII, Section 21(N) of the Constitution of
30 Louisiana contained in the provisions of this Act to comport with the final
31 designation of the proposed constitutional amendment contained in the Act
32 which originated as Senate Bill No. 140 of the 2017 Regular Session of the
33 Legislature if it is adopted at a statewide election and becomes effective."**34** AMENDMENT NO. 4**35** On page 5, line 18, change "Section 2." to "Section 3."**36** AMENDMENT NO. 5**37** On page 5, line 20, after "originated as" delete "House Bill No. ____" and insert "Senate Bill
38 No. 140"