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DIGEST

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HB 234 Original

2019 Regular Session

Miguez

**Abstract:** Extends the ad valorem tax exemption on raw materials, goods, commodities, personal property, and other articles stored in Louisiana, to include public and private warehouses and those items stored in La. for maintenance or until ready for use with a destination to the Outer Continental Shelf.

Present constitution authorizes a property exemption of ad valorem taxation on raw materials, goods, commodities, and other articles being held in La. for the purpose of being exported outside the states of the U. S.

Proposed constitutional amendment retains present constitution and defines "being held" to include storage for maintenance or until ready for use of goods, commodities, and other articles destined for the Outer Continental Shelf.

Present constitution provides for the storage of raw materials, goods, commodities, and other activities on certain property, including in warehouses.

Proposed constitutional amendment retains present constitution and specifies that the exemption applies to raw materials, goods, commodities, and other articles stored in public *and private* warehouses.

Present constitution authorizes a property tax exemption for goods, commodities, and personal property from outside Louisiana, stored in transit in public or private storage, with a final destination outside the state.

Proposed constitutional amendment retains present constitution and defines "storage while in transit" to include storage for maintenance or until ready for use of goods, commodities, and personal property destined for the Outer Continental Shelf.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

Effective date Dec. 1, 2019.

(Amends Const. Art. VII, §21(D)(2) and (3))