

ACT No. 444

2019 Regular Session

HOUSE BILL NO. 234

BY REPRESENTATIVE MIGUEZ

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(D)(2) and (3) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to authorize an exemption for certain property destined for the Outer Continental Shelf; to provide for certain definitions; to provide for an effective date; 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 VII, Section 21(D)(2) and (3) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

* * *

(D)

* * *

(2) Raw materials, goods, commodities, and other articles being held on the public property of a port authority, on docks of any common carrier, or in a public or private warehouse, grain elevator, dock, wharf, or public storage facility in this state for export to a point outside the states of the United States. For purposes of this Paragraph, "being held" shall include raw materials, goods, commodities and other articles stored in Louisiana for maintenance with a destination to the Outer Continental Shelf.

