

2020 Regular Session

SENATE BILL NO. 245

BY SENATOR SMITH

TAX/AD VALOREM. Provides for the adjustment of ad valorem tax millages. (See Act)

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(1)(a) and (b)(i), relative to adjustments of ad  
3 valorem millages; to provide for maximum authorized millage rates; and to provide  
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1705(B)(1)(a) and (b)(i) are hereby amended and reenacted to  
7 read as follows:

8 §1705. Information supplied to assessor and legislative auditor by tax recipient  
9 agencies; additional notices

10 \* \* \*

11 B.(1)(a) For any taxing authority with a governing authority membership  
12 which is elected by the voters, increases in the millage rate in excess of the rates  
13 established as provided by Article VII, Section 23(B) of the Constitution of  
14 Louisiana, but not in excess of ~~the prior year's maximum authorized millage rate~~ any  
15 **previous maximum authorized millage rate approved by the taxing authority's**  
16 **electors** may be levied by two-thirds vote of the total membership of a taxing  
17 authority without further voter approval but only after a public hearing held in

