

2021 Regular Session

SENATE BILL NO. 87

BY SENATOR CONNICK

LEVEES. Constitutional amendment to provide for the taxing authority of levee districts.  
(2/3 - CA13s1(A))

1 A JOINT RESOLUTION

2 Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to  
3 taxing authority of levee districts; to provide for the millage limits on certain levee  
4 districts; and to specify an election for submission of the proposition to electors and  
5 provide a ballot proposition.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
7 elected to each house concurring, that there shall be submitted to the electors of the state, for  
8 their approval or rejection in the manner provided by law, a proposal to amend Article VI,  
9 Section 39 of the Constitution of Louisiana, to read as follows:

10 §39. Levee District Taxes

11 Section 39.(A) District Tax; Millage Limit. For the purpose of constructing  
12 and maintaining levees, levee drainage, flood protection, hurricane flood protection,  
13 and for all other purposes incidental thereto, the governing authority of a levee  
14 district ~~created prior to January 1, 2006~~, may levy annually a tax not to exceed five  
15 mills, ~~except the Board of Levee Commissioners of the Orleans Levee District which~~  
16 ~~may levy annually a tax not to exceed two and one-half mills~~ on the dollar of the  
17 assessed valuation of all taxable property situated within the alluvial portions of the

1 district subject to overflow.

2 (B) Millage Increase. If the necessity to raise additional funds arises in any  
3 levee district ~~created prior to January 1, 2006~~, for any purpose set forth in Paragraph  
4 (A) of this Section, or for any other purpose related to its authorized powers and  
5 functions as specified by law, the tax may be increased. However, the necessity and  
6 the rate of the increase shall be submitted to the electors of the district, and the tax  
7 increase shall take effect only if approved by a majority of the electors voting  
8 thereon in an election held for that purpose.

9 ~~(C) Districts Created After January 1, 2006. For any purpose set forth in~~  
10 ~~Paragraph (A) of this Section, the governing authority of a levee district created after~~  
11 ~~January 1, 2006, may annually levy a tax on all property not exempt from taxation~~  
12 ~~situated within the alluvial portions of the district subject to overflow. However, such~~  
13 ~~a district shall not levy such a tax nor increase the rate of such a tax unless the levy~~  
14 ~~or the increase is approved by a majority of the electors of the district who vote in~~  
15 ~~an election held for that purpose. If the district is comprised of territory in more than~~  
16 ~~one parish, approval by a majority of the electors who vote in each parish comprising~~  
17 ~~the district is also required for any such levy or increase.~~

18 Section 2. Be it further resolved that this proposed amendment shall be submitted  
19 to the electors of the state of Louisiana at the statewide election to be held on October 9,  
20 2021.

21 Section 3. Be it further resolved that on the official ballot to be used at said election  
22 there shall be printed a proposition, upon which the electors of the state shall be permitted  
23 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
24 follows:

25 Do you support an amendment for levee districts that eliminates the  
26 restrictions relative to the taxing authority granted levee districts created after  
27 January 1, 2006, and the Orleans Levee District?

28 (Amends Article VI, Section 39)

