

2021 Regular Session

HOUSE BILL NO. 305

BY REPRESENTATIVE ROBBY CARTER

TAX/AD VALOREM TAX: Levies a statewide ad valorem property tax and provides for the assessment and collection of the tax

1 AN ACT

2 To enact R.S. 47:1701, relative to ad valorem property taxation; to levy a statewide ad
3 valorem property tax; to provide for the amount of the tax; to provide for collection
4 and assessment of the tax; to provide for the deposit of collections; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1701 is hereby enacted to read as follows:

8 §1701. State ad valorem property tax

9 A. The state shall annually levy an ad valorem property tax of one hundred
10 mills on the dollar of assessed valuation of all property subject to ad valorem
11 property tax pursuant to Article VII, Section 18 of the Constitution of Louisiana.
12 Property subject to the state levy shall be assessed by the tax assessor at the same
13 time and in the same manner that the assessor assesses property for purposes of
14 political subdivision ad valorem property taxation. Property shall be assessed
15 pursuant to the provisions provided for in Subtitle III of Title 47 of the Louisiana
16 Revised Statutes of 1950 and Article VII of the Constitution of Louisiana.

17 B. The state ad valorem property tax shall be collected by each parish ad
18 valorem tax collector at the same time and in the same manner that the parish
19 collector collects political subdivision ad valorem property taxes. Taxes shall be

1 collected pursuant to the provisions provided for in Subtitle III of Title 47 of the
2 Louisiana Revised Statutes of 1950 and Article VII of the Constitution of Louisiana.

3 C. The collectors shall remit the taxes levied pursuant to this Section to the
4 Department of Revenue which shall forward the money upon receipt to the state
5 treasurer, who after compliance with the requirements of Article VII, Section 9(B)
6 of the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
7 shall deposit the money into the state general fund.

8 Section 2. This Act shall take effect and become operative on January 1, 2022, if the
9 proposed amendment of Article VII of the Constitution of Louisiana contained in the Act
10 which originated as House Bill No. ___ of this 2021 Regular Session of the Legislature is
11 adopted at a statewide election and becomes effective.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 305 Original

2021 Regular Session

Robby Carter

Abstract: Levies a state ad valorem property tax of 100 mills on the dollar of assessed valuation and provides for the assessment and collection of the tax.

Present constitution and present law authorizes political subdivisions to levy annual ad valorem property taxes.

Proposed law levies a state ad valorem property tax of 100 mills on the dollar of assessed valuation of property currently subject to ad valorem property tax pursuant to present constitution (Article 7, Section 18 of the Constitution of La.).

Present law provides all property subject to ad valorem taxation shall be reassessed every four years.

Present law provides that each tax assessor shall deliver the tax roll for the year in which taxes are due to the collector by Nov. 15. Further provides property taxes are due upon the receipt of the tax rolls by the collector and shall be paid on or before Dec. 31.

Present law provides that upon receipt of the tax rolls, the tax collector shall use reasonable efforts to send each taxpayer notice that taxes are due. The notice shall include the total amount of taxes due, the ward in which the property is located, and the number of the assessment.

Proposed law retains present law and provides the state ad valorem property tax shall be assessed and collected at the same time and in the same manner as political subdivision ad valorem property tax is assessed and collected.

Proposed law requires the collectors to remit the state taxes to the Dept. of Revenue which shall forward the money to the state treasurer who after compliance with the requirements of the Bond Security and Redemption Fund, shall deposit the money into the state general fund.

Effective Jan. 1, 2022, if the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. ____ of this 2021 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Adds R.S. 47:1701)