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DIGEST

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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)