

1 taxable property situated within the alluvial portions of the district subject to
2 overflow.

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

10 (C) **Certain** Districts Created After January 1, 2006. For any purpose set
11 forth in Paragraph (A) of this Section, the governing authority of a levee district
12 created after January 1, 2006, **existing on January 1, 2021, and where a majority**
13 **of the electors in the district failed to approve the provisions of this Section**, may
14 annually levy a tax on all property not exempt from taxation situated within the
15 alluvial portions of the district subject to overflow. However, such a district shall not
16 levy such a tax nor increase the rate of such a tax unless the levy or the increase is
17 approved by a majority of the electors of the district who vote in an election held for
18 that purpose. If the district is comprised of territory in more than one parish,
19 approval by a majority of the electors who vote in each parish comprising the district
20 is also required for any such levy or increase.

21 Section 2. Be it further resolved that this proposed amendment shall be submitted
22 to the electors of the state of Louisiana at the statewide election to be held on October 9,
23 2021.

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

28 Do you support an amendment for levee districts that changes the restrictions
29 relative to the taxing authority granted levee districts created after January

- 1 1, 2006, and the Orleans Levee District, and allows these levee districts to
 2 assess up to five mills for the purpose of constructing and maintaining levees,
 3 levee drainage, flood protection, and hurricane flood protection?
 4 (Amends Article VI, Section 39)

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Xavier I. Alexander.

DIGEST

SB 87 Reengrossed

2021 Regular Session

Connick

Present constitution provides that for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, the governing authority of a levee district created before January 1, 2006, may levy an annual tax not to exceed 5 mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy an annual tax not to exceed 2 ½ mills on all taxable property situated within the alluvial portions of the district subject to overflow.

Present constitution provides that if the necessity to raise additional funds arises in any levee district created before January 1, 2006, for any purpose related to its authorized powers and functions, the tax may be increased. However, the tax increase shall take effect only if approved by a majority of the electors voting in an election held for that purpose.

Present constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, a district shall not levy a tax nor increase the rate of a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose.

Proposed constitutional amendment applies the 5 mill limitation to the Orleans Levee District and all levee districts except those created after January 1, 2006, existing on January 1, 2021, and where a majority of the electors in the district failed to approve the constitutional amendment.

Specifies submission of the amendment to the voters at the statewide election to be held on October 9, 2021.

(Amends Const. Art. VI, Sec. 39)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Provides for exceptions to the annual five mill tax for certain levee districts created after January 1, 2006.