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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Tracy Sabina Sudduth.

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SB 127 Original DIGEST Duplessis  
2023 Regular Session

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution provides that certain property is exempt from ad valorem taxation, including the homestead exemption, which applies to the first \$7,500 of the assessed valuation of property.

Proposed constitutional amendment authorizes a parish governing authority to approve an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

Proposed constitutional amendment defines "first responder" as a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

- (1) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.
- (2) Fire protection personnel.
- (3) An individual certified as emergency medical services personnel.
- (4) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

Proposed constitution amendment shall only apply in a parish if it is approved by the parish governing authority.

Proposed constitution amendment requires that each tax assessor establish a procedure whereby a person may annually apply for exemption.

Proposed constitutional amendment requires any decrease in the total amount of ad valorem tax collected by the taxing authority to be absorbed by the taxing authority. Provides that implementation of the exemption shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

Present constitution exempts certain veterans from ad valorem taxation.

Proposed constitutional amendment provides that certain veterans already receiving an exemption under the present constitution are ineligible for the proposed constitutional amendment exemption.

Specifies submission of the amendment to the voters at the statewide election to be held on October 14, 2023.

(Amends Const. Art. VII, Sec. 21(O))