

2023 Regular Session

SENATE BILL NO. 127

BY SENATOR DUPLESSIS

TAX/AD VALOREM. Constitutional amendment to authorize the local governing authority of each parish to provide a limited ad valorem tax exemption for qualified first responders. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(O) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to provide for an ad valorem tax exemption for certain first responders; to require the parish governing authority to approve the ad valorem tax exemption; to provide for exemption amounts; to require the tax assessor to establish a procedure to apply for the exemption; to provide for eligibility; to require taxing authorities to absorb the loss of revenue as a result of the exemptions; to provide relative to reappraisals; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 21(O) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:



1        **Paragraph shall be absorbed by the taxing authority and shall not create any**  
 2        **additional tax liability for other taxpayers in the taxing district as a result of**  
 3        **any subsequent reappraisal and valuation or millage adjustment.**  
 4        **Implementation of the exemption authorized in this Paragraph shall neither**  
 5        **trigger nor be cause for a reappraisal of property or an adjustment of millages.**

6        Section 2. Be it further resolved that this proposed amendment shall be submitted  
 7        to the electors of the state of Louisiana at the statewide election to be held on October 14,  
 8        2023.

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

13                    Do you support an amendment to authorize the local governing authority of  
 14                    a parish to provide an ad valorem tax exemption for qualified first  
 15                    responders?

16                    (Amends Article VII, Section 21(O))

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The original instrument was prepared by Emily Toler. The following digest,  
 which does not constitute a part of the legislative instrument, was prepared  
 by Tracy Sabina Sudduth.

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DIGEST

SB 127 Engrossed                    2023 Regular Session                    Duplessis

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.

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))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Removes provision prohibiting certain veterans already receiving an exemption under the present constitution from receiving an exemption under the proposed constitutional amendment.