SLS 23RS-148 REENGROSSED

2023 Regular Session

valorem taxation:

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))

# A JOINT RESOLUTION

Proposing to add 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 add 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

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Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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2	(O)(1) In addition to the homestead exemption authorized pursuant to
3	the provisions of Article VII, Section 20 of this constitution, which applies to the
4	first seven thousand five hundred dollars of the assessed valuation of property,
5	a parish governing authority may approve an ad valorem tax exemption of up
6	to two thousand five hundred dollars of the assessed valuation of property
7	receiving the homestead exemption that is owned and occupied by a qualified
8	first responder.
9	(2) For the purposes of this Paragraph, "first responder" shall mean a
10	full-time public employee whose duties include responding rapidly to an
11	emergency and who resides in the same parish in which their employer is
12	located. The term includes the following:
13	(a) Peace officer, which means any sheriff, police officer, or other person
14	deputized by proper authority to serve as a peace officer.
15	(b) Fire protection personnel.
16	(c) An individual certified as emergency medical services personnel.
17	(d) An emergency response operator or emergency services dispatcher
18	who provides communication support services for an agency by responding to
19	requests for assistance in emergencies.
20	(3) The exemption provided for in this Paragraph shall only apply in a
21	parish if it is approved by the parish governing authority.
22	(4) Each tax assessor shall establish a procedure whereby a person may
23	annually apply for the exemption which shall include the production of
24	documents by the first responder. In the application for the exemption, the first
25	responder shall produce documentation issued by his employer evidencing
26	employment for the taxable period for which the exemption is being requested.
27	(5) Notwithstanding any provision of this Constitution to the contrary,
28	any decrease in the total amount of ad valorem tax collected by the taxing
29	authority as a result of an ad valorem tax exemption granted pursuant to this

raragraph shall be absorbed by the taxing authority and shall not create any
additional tax liability for other taxpayers in the taxing district as a result of
any subsequent reappraisal and valuation or millage adjustment.
Implementation of the exemption authorized in this Paragraph shall neither
trigger nor be cause for a reappraisal of property or an adjustment of millages.
Section 2. Be it further resolved that this proposed amendment shall be submitted
to the electors of the state of Louisiana at the statewide election to be held on October 14,
2023.
Section 3. Be it further resolved that on the official ballot to be used at said election,
there shall be printed a proposition, upon which the electors of the state shall be permitted
to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
follows:
Do you support an amendment to authorize the local governing authority of
a parish to provide an ad valorem tax exemption for qualified first
responders?
(Adds 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.

#### DIGEST

SB 127 Reengrossed

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:

Peace officer, which means any sheriff, police officer, or other person deputized by (1) proper authority to serve as a peace officer.

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- (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.

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

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

<u>Proposed constitutional amendment</u> 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.

<u>Present constitution</u> 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.

(Adds 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 <u>present constitution</u> from receiving an exemption under the proposed constitutional amendment.

## Summary of Amendments Adopted by Senate

### Senate Floor Amendments to engrossed bill

1. Makes technical changes.