

# ACT No. 355

2023 Regular Session  
HOUSE BILL NO. 500

BY REPRESENTATIVES HILFERTY AND KNOX

1 AN ACT

2 To enact R.S. 47:1716, relative to ad valorem property tax exemptions; to provide for the  
3 applicability of ad valorem tax exemptions for certain veterans with disabilities; to  
4 provide for applicability; to provide for an effective date; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1716 is hereby enacted to read as follows:

8 §1716. Exemption for property of certain veterans with disabilities; applicability

9 The exemption provided for in Article VII, Section 21(K) of the Constitution  
10 of Louisiana shall apply to ad valorem property taxes due beginning in tax year  
11 2023, regardless of when property tax assessment rolls are completed for tax year  
12 2023.

13 Section 2. The provisions of this Act shall be applicable to tax years beginning on  
14 or after January 1, 2023.

15 Section 3. This Act shall become effective upon signature by the governor or, if not  
16 signed by the governor, upon expiration of the time for bills to become law without signature  
17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
18 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_