
DIGEST

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HB 435 Original

2024 Regular Session

Galle

Abstract: With respect to income-based eligibility for the special property assessment level, specifies a methodology by which tax assessors shall determine the income of applicants for the special assessment level whose tax-filing status is married filing separately.

Proposed law provides that in determining the eligibility of applicants for the special property assessment level authorized in present constitution (Const. Art. VII, §18(G)), tax assessors shall determine the adjusted gross income (AGI) of applicants whose federal income tax-filing status is married filing separately in accordance with the following provisions:

- (1) For applicants whose home is deemed community property in accordance with present law (C.C. Art. 2338), the assessor shall calculate the AGI to be used in determining eligibility for the special assessment level by combining the AGI on both spouses' federal income tax returns.
- (2) For applicants whose home is deemed separate property in accordance with present law (C.C. Art. 2341), the AGI to be used in determining eligibility for the special assessment level shall be the AGI shown on the federal income tax return of the spouse who owns the property.

Effective if and when the amendment of present constitution contained in the Act which originated as House Bill No. ___ of this 2024 R.S. is adopted at a statewide election and becomes effective.

(Adds R.S. 47:1711.1)