
DIGEST

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HB 300 Original

2025 Regular Session

Mack

Abstract: Eliminates the income eligibility standard associated with qualifying for the special property tax assessment level, thereby authorizing all individuals in the classes of people eligible for the special assessment to qualify for it regardless of their income.

Present constitution provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by persons meeting certain qualifications shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level authorized in present constitution.

Present constitution makes the special assessment level available to the following groups:

- (1) People who are 65 years of age or older.
- (2) People who have a service-connected disability rating of 50% or more as determined by the U.S. Dept. of Veterans Affairs.
- (3) Members of the U.S. armed forces or La. National Guard who are killed in action or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) People who are permanently and totally disabled as determined by a final, nonappealable judgment of a court, or as certified by a state or federal administrative agency charged with making official disability determinations.

Proposed constitutional amendment retains present constitution.

Present constitution limits eligibility for the special assessment level to people in the above-listed classes whose adjusted gross income is \$100,000 or less, with that income cap to be adjusted annually for inflation beginning with the 2026 tax year. Proposed constitutional amendment repeals present constitution.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective January 1, 2027, and applicable to all tax years beginning on or after January 1, 2027.

(Amends Const. Art. VII, §18(G)(1)(a)(ii); Repeals Const. Art. VII, §18(G)(1)(a)(iii) and (iv))