

2025 Regular Session

SENATE BILL NO. 115

BY SENATOR DUPLESSIS

TAX/TAXATION. Constitutional amendment to extend eligibility for the special assessment level for residential property receiving the homestead exemption to certain persons. (2/3 - CA13s1(A)) (1/1/27)

A JOINT RESOLUTION

Proposing to add Article VII, Section 18(G)(1)(a)(i)(ee) and (2)(a)(vi) of the Constitution of Louisiana, relative to the special assessment level for ad valorem taxes; to provide for the creation of a special assessment level for individuals who meet certain federal poverty guidelines; to provide for requirements to maintain the special assessment level; 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 18(G)(1)(a)(i)(ee) and (2)(a)(vi) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.(A)

* * *

(G) Special Assessment Level.

(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all

1 of the other requirements of this Section shall not be increased above the total
2 assessment of that property for the first year that the owner qualifies for and receives
3 the special assessment level, provided that such person or persons remain qualified
4 for and receive the special assessment level:

5 * * *

6 (ee) Any person who meets the federal poverty guidelines published in
7 the prior calendar year in the Federal Register by the United States Department
8 of Health and Human Services under its authority to revise the poverty line
9 pursuant to 42 U.S.C. 9902.

10 * * *

11 (2) Provided such owner is qualified for and receives the special assessment
12 level, the special assessment level shall remain on the property as long as:

13 (a)(i)

14 * * *

15 (vi) The owner who meets the federal poverty guidelines published in the
16 prior calendar year in the Federal Register by the United States Department of
17 Health and Human Services remains the owner of the home and continues to
18 annually meet the federal poverty guidelines.

19 * * *

20 Section 2. Be it further resolved that the provisions of this amendment shall become
21 effective January 1, 2027, and shall apply to taxable years beginning on or after January 1,
22 2027.

23 Section 3. Be it further resolved that this proposed amendment shall be submitted to
24 the electors of the state of Louisiana at the statewide election to be held on November 3,
25 2026.

26 Section 4. Be it further resolved that on the official ballot to be used at said election
27 there shall be printed a proposition, upon which the electors of the state shall be permitted
28 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
29 follows:

- 1 Do you support an amendment to extend eligibility for the special assessment
 2 level for residential property receiving the homestead exemption to certain
 3 persons who annually meet federal poverty guidelines?
 4 (Effective January 1, 2027)
 5 (Adds Article VII, Section 18(G)(1)(a)(i)(ee) and (2)(a)(vi))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

DIGEST

SB 115 Engrossed

2025 Regular Session

Duplessis

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities. Further 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 retains present constitution.

Present constitution provides that the assessment of a residential property receiving the homestead exemption which is owned and occupied by certain enumerated persons 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, provided that such person or persons remain qualified for and receive the special assessment level.

Present constitution provides that the special assessment level applies to:

- (1) People 65 years of age or older.
- (2) People with service connected disability ratings of 50% or more.
- (3) Members of the U.S. Armed Forces or the La. National Guard who were killed in action, missing in action, or a prisoner of war for a period greater than 90 days.
- (4) People permanently totally disabled as determined by a final nonappealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution and authorizes a new special assessment level for people who meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the U.S. Dept. of Health and Human Services under its authority to revise the poverty line pursuant to federal law.

Present constitution provides certain requirements for the owner receiving a special assessment to keep the special assessment.

Proposed constitutional amendment retains present constitution requirements and further requires owners that meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the U.S. Dept. of Health and Human Services to remain the owner of the home and continue to annually meet the federal poverty guidelines.

Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2027.

Proposed constitutional amendment is effective January 1, 2027.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026.

(Adds Const. Art. VII, Sec. 18(G)(1)(a)(i)(ee) and (2)(a)(vi))

Summary of Amendments Adopted by Senate

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

1. Change effective date from 1/1/2026 to 1/1/2027.
2. Change the taxable years to which the bill applies from those beginning on or after 1/1/2026 to those beginning on or after 1/1/2027.
3. Correct the date of the statewide election from 11/15/2025 to 11/3/2026.