

ACT No. 272

2026 Regular Session

HOUSE BILL NO. 214

BY REPRESENTATIVES CHANCE HENRY AND CHASSION AND SENATORS
BARROW, BOUDREAUX, JACKSON-ANDREWS, JENKINS, AND PRICE

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 21(P) of the Constitution of Louisiana, relative to ad
3 valorem taxes; to authorize the exemption of certain property from ad valorem taxes
4 subject to conditions provided in law; to require the legislature to enact laws relative
5 to implementation of the exemption; to provide for applicability; to provide for an
6 effective date; to provide for submission of the proposed amendment to the electors;
7 and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9 elected to each house concurring, that there shall be submitted to the electors of the state of
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
11 Article VII, Section 21(P) of the Constitution of Louisiana, to read as follows:

12 §21. Other Property Exemptions

13 Section 21. In addition to the homestead exemption provided for in Section
14 20 of this Article, the following property and no other shall be exempt from ad
15 valorem taxation:

16 * * *

17 (P) There shall be an optional ad valorem tax exemption for blighted or
18 derelict property that has been rehabilitated. The legislature shall enact laws
19 defining blighted property, derelict property, and any other terms as may be
20 necessary for implementing the exemption provided for in this Paragraph. The
21 legislature shall establish in law the term of the exemption and the conditions,
22 requirements, and procedures necessary for a political subdivision to administer the
23 exemption.

1 Section 2. Be it further resolved that the provisions of the amendment contained in
2 this Joint Resolution shall become effective on January 1, 2027, and apply to tax years
3 beginning on or after January 1, 2027.

4 Section 3. Be it further resolved that this proposed amendment shall be submitted
5 to the electors of the state of Louisiana at the statewide election to be held on November 3,
6 2026.

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

11 Do you support an amendment to allow property tax exemptions for blighted
12 or derelict properties that have been rehabilitated, and to require the
13 legislature to enact laws providing for administration of these exemptions?
14 (Effective January 1, 2027) (Adds Article VII, Section 21(P))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE