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## DIGEST

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Hammett

HB No. 43

**Abstract:** Provides for the continuation of the homestead exemption where the homestead is damaged due to a gubernatorially declared disaster or emergency.

Proposed law provides that any homestead receiving the homestead exemption that is damaged or destroyed during a gubernatorially declared disaster or emergency, whose owner is unable to occupy the homestead, shall be entitled to claim the exemption by filing with the assessor an affidavit of intent to return and reoccupy the homestead within a period of five years from December 31 of the tax year in which the disaster occurred.

Proposed law provides that no more than one homestead exemption shall extend or apply to any person in this state.

Proposed law authorizes deferment of tax payments for property damaged by water, rain, wind, hurricane, a tornado, or other disaster defined by Homeland Security Act.

Requires that a taxpayer seeking deferment provide a sworn statement that the property has been damaged no later than 60 days after the tax bill is mailed.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2106; Adds R.S. 47:1703(E))