

**HOUSE SUMMARY OF SENATE AMENDMENTS**

House Bill No. 111 by Representative Leger

**TAX/AD VALOREM TAX:** (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

**Synopsis of Senate Amendments**

1. Increases the proposed maximum tax rate from six to 10 mills for police and for fire service (present maximum is five mills for each).
2. Removes proposed requirement that tax revenues collected pursuant to present constitution and proposed constitutional amendment be used for service enhancements.

**Digest of Bill as Finally Passed by Senate**

Present constitution authorizes the governing authority of a parish to levy an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. Proposed constitutional amendment retains present constitution.

Present constitution, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection. Provides that the maximum tax rate for each purpose is five mills. Proposed constitutional amendment increases such maximum tax rates to 10 mills. Requires voter approval of a tax increase pursuant to proposed constitutional amendment. Removes a provision that the millage rates for such additional ad valorem taxes may not be increased. Otherwise retains present constitution.

Proposed constitutional amendment requires that the revenues generated by the fire and police millages be used solely for police and fire protection services that directly contribute to the safety of the residents of Orleans Parish.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. VI, §26(E))