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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

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HB 521 Original

2015 Regular Session

Stokes

**Abstract:** Exempts vessels in Outer Continental Shelf Lands Act Waters from ad valorem property tax.

Present constitution authorizes local governments to impose an ad valorem property tax upon movable and immovable property within their jurisdictions.

Proposed constitutional amendment exempts vessels in Outer Continental Shelf Lands Act Waters from ad valorem property tax.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 24, 2015.

(Adds Const. Art. VII, §21(C)(20))