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## DIGEST

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HB 180 Original

2017 Regular Session

Carmody

**Abstract:** Requires the legislature to provide by law for a program governing the ad valorem tax exemption for certain property of a manufacturing establishment (ITEP) and removes specific provisions of present constitution granting authority for approval of the exemptions by the governor and the State Board of Commerce and Industry.

Present constitution authorizes an ad valorem property tax exemption for new manufacturing establishments and miscellaneous additions to existing establishments, hereinafter (exemption). The exemption is effectuated through a contract granted by the Board of Commerce and Industry, with the approval of the governor.

Proposed constitutional amendment removes from present constitution specific authority for the approval of the exemptions by the governor and the State Board of Commerce and Industry.

Proposed constitutional amendment changes present constitution by requiring the legislature to provide by law for a program governing various aspects of the exemption, which may include additional eligibility requirements restricted to those that concern expectations for returns on investment for local governments. Any law establishing a procedure concerning the authority to approve an exemption, once enacted, shall not be changed except by specific legislative instrument which receives a favorable vote of 2/3rds of the elected members of each house of the legislature.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

(Amends Art. VII, § 21(F))