ENROLLED

2019 Regular Session

HOUSE BILL NO. 234

BY REPRESENTATIVE MIGUEZ

A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(D)(2) and (3) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to authorize an exemption for certain property destined for the Outer Continental Shelf; to provide for certain definitions; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 21(D)(2) and (3) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

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

* * *

(D)

* * *

(2) Raw materials, goods, commodities, and other articles being held on the public property of a port authority, on docks of any common carrier, or in a <u>public or private</u> warehouse, grain elevator, dock, wharf, or public storage facility in this state for export to a point outside the states of the United States. <u>For purposes of this Paragraph, "being held" shall include raw materials, goods, commodities and other articles stored in Louisiana for maintenance with a destination to the Outer Continental Shelf.</u>

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(3) Goods, commodities, and personal property in public or private storage while in transit through this state which are moving in interstate commerce through or over the territory of the state or which are in public or private storage within Louisiana, having been shipped from outside Louisiana for storage in transit to a final destination outside Louisiana, whether such destination was specified when transportation began or afterward. For purposes of this Paragraph, "storage while in transit" shall include goods, commodities and personal property stored in Louisiana for maintenance with a destination to the Outer Continental Shelf.

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Section 2. Be it further resolved that the provision of the amendment contained in this Joint Resolution shall become effective December 1, 2019.

Section 3. Be it further resolved that this proposed amendment shall be submitted to the electors of the State of Louisiana at the statewide election to be held on October 12, 2019.

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

Do you support an amendment to exempt raw materials, goods, commodities, personal property, and other articles stored in public and private warehouses and destined for the Outer Continental Shelf from ad valorem taxes? (December 1, 2019) (Amends Article VII, Section 21(D)(2) and (3))

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

_____
PRESIDENT OF THE SENATE

_____
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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