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## DIGEST

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HB 126 Original

2020 Regular Session

Gregory Miller

**Abstract:** Repeals unconstitutional laws relative to bond for deed contracts.

Present law (Const. Art. VII, §20(A)(7)) provides that no homestead exemption shall be granted on bond for deed property.

Present law (C.C. Art. 477(B)) provides that the buyer under a bond for deed contract is the owner of the thing for purposes of the homestead exemption.

Proposed law repeals present law (C.C. Art. 477(B)) as unconstitutional in light of Const. Art. VII, §20(A)(7).

Present law (R.S. 9:2948) deems a buyer in a bond for deed contract the owner of the property for purposes of the homestead exemption only.

Proposed law repeals present law (R.S. 9:2948) in light of Const. Art. VII, §20(A)(7) and the court's ruling in *Wooden v. Louisiana Tax Commission*, 650 So. 2d 1157 (La. 1995).

(Amends C.C. Art. 477; Repeals R.S. 9:2948)