

- (2) People who have a service-connected disability rating of 50% or more by the U.S. Dept. of Veterans Affairs.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and last occupied the property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution.

Present constitution prohibits a person from receiving the special assessment if the person's adjusted gross income, as reported in the federal tax return for the year prior to the application, exceeds \$50,000 (this amount applied for tax year 2001 and is adjusted each tax year based on the Consumer Price Index). Provides that gross income is combined for applicants whose filing status is married filing separately.

Proposed constitutional amendment increases the income threshold for qualifying for the special assessment level for residential property receiving the homestead exemption from \$50,000 adjusted annually based on the Consumer Price Index from tax year 2001 to \$100,000 adjusted annually based on the Consumer Price Index from tax year 2021.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2020.

(Amends Const. Art. VII, §18(G)(1)(a)(ii))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the resolution from one that removes the income threshold for qualifying for the special assessment level for residential property receiving the homestead exemption to one that increases the income threshold from \$50,000 adjusted annually from tax year 2001 to \$100,000 adjusted annually from tax year 2021.
2. Reinstate the annual certification requirement relative to this income requirement.