

# ACT No. 369

2020 Regular Session

HOUSE BILL NO. 525

BY REPRESENTATIVE HILFERTY

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, relative to the requirement that a person's income not exceed a certain amount in order to receive the special assessment level for residential property receiving the homestead exemption; to increase the amount of income allowed in order to qualify for the special assessment level; 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 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.

\* \* \*

(G) Special Assessment Level.

(1)(a)

\* \* \*

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for

