

2021 Regular Session

HOUSE BILL NO. 305

BY REPRESENTATIVE ROBBY CARTER

TAX/AD VALOREM TAX: Levies a statewide ad valorem property tax and provides for the assessment and collection of the tax

1 AN ACT

2 To enact R.S. 47:1701, relative to ad valorem property taxation; to levy a statewide ad
3 valorem property tax; to provide for the amount of the tax; to provide for collection
4 and assessment of the tax; to provide for the deposit of collections; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1701 is hereby enacted to read as follows:

8 §1701. State ad valorem property tax

9 A. The state shall annually levy an ad valorem property tax of one hundred
10 mills on the dollar of assessed valuation of all property subject to ad valorem
11 property tax pursuant to Article VII, Section 18 of the Constitution of Louisiana.
12 Property subject to the state levy shall be assessed by the tax assessor at the same
13 time and in the same manner that the assessor assesses property for purposes of
14 political subdivision ad valorem property taxation. Property shall be assessed
15 pursuant to the provisions provided for in Subtitle III of Title 47 of the Louisiana
16 Revised Statutes of 1950 and Article VII of the Constitution of Louisiana.

17 B. The state ad valorem property tax shall be collected by each parish ad
18 valorem tax collector at the same time and in the same manner that the parish
19 collector collects political subdivision ad valorem property taxes. Taxes shall be

Proposed law requires the collectors to remit the state taxes to the Dept. of Revenue which shall forward the money to the state treasurer who after compliance with the requirements of the Bond Security and Redemption Fund, shall deposit the money into the state general fund.

Effective Jan. 1, 2022, if the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. ____ of this 2021 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Adds R.S. 47:1701)