

**SENATE SUMMARY OF HOUSE AMENDMENTS**

**SB 154**

**2021 Regular Session**

**Smith**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/AD VALOREM. Constitutional amendment to provide for adjustment in the ad valorem millages. (2/3 - CA13s1(A))

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Changes ballot proposition to read as follows:

Do you support an amendment to allow the levying of a lower millage rate by a local taxing authority while maintaining the authority's ability to adjust to the voter-approved authorized maximum millage rate?

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

SB 154 Reengrossed

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Present constitution establishes the mechanism by which ad valorem property tax millage rates are automatically adjusted in response to changes in the tax base resulting from reassessment or a change in the homestead exemption. Both the millage rate imposed in the year before the change in the base, as well as the maximum authorized millage rate, are adjusted so that the same amount of taxes is collected in the year after reappraisal as was collected in the prior year.

Present constitution authorizes an increase in a millage rate up to the prior year's maximum authorized rate by 2/3 vote of its governing body without voter approval. The maximum authorized rate is adjusted every four years due to statewide reassessment and may also be adjusted due to a change in the homestead exemption.

Proposed constitutional amendment allows a taxing authority to increase its millage rate up to the maximum authorized millage rate approved by the constitution and approved by the taxing authority until the authorized millage rate expires rather than the present constitution's maximum authorized rate in effect the prior year.

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 8, 2022.

(Amends Const. Art. VII, §23(C))

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