

## SENATE SUMMARY OF HOUSE AMENDMENTS

SB 87

2021 Regular Session

Connick

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

LEVEES. Constitutional amendment to provide for the taxing authority of levee districts. (2/3 - CA13s1(A))

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

1. Reinstates the present exception from the five mill tax for the Orleans Levee District.
2. Adds an election date of Oct. 9, 2021 for the majority of the electors in the district failed to approve the constitutional amendment in an election held on Oct. 9, 2021, or a levee district created after Oct. 9, 2021, relative to the authority to annually levy a tax on certain property not exempt from taxation.
3. Changes ballot language.

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

SB 87 Reengrossed

2021 Regular Session

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Present constitution provides that for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, the governing authority of a levee district created before January 1, 2006, may levy an annual tax not to exceed 5 mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy an annual tax not to exceed 2 ½ mills on all taxable property situated within the alluvial portions of the district subject to overflow.

Present constitution provides that if the necessity to raise additional funds arises in any levee district created before January 1, 2006, for any purpose related to its authorized powers and functions, the tax may be increased. However, the tax increase shall take effect only if approved by a majority of the electors voting in an election held for that purpose.

Present constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, a district shall not levy a tax nor increase the rate of a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose.

Proposed constitutional amendment applies the 5 mill limitation, except for the Orleans Levee District, to all levee districts except those created after January 1, 2006 in which a majority of the electors in the district failed to approve the constitutional amendment in an election held on Oct. 9, 2021, or a levee district created after Oct. 9, 2021.

Specifies submission of the amendment to the voters at the statewide election to be held on October 9, 2021.

(Amends Const. Art. VI, Sec. 39)

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