

CONFERENCE COMMITTEE REPORT

SB 154

2021 Regular Session

Smith

June 9, 2021

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 154 by Senator Smith, recommend the following concerning the Reengrossed bill:

1. That the set of House Committee Amendments proposed by the House Committee on Civil Law and Procedure and adopted by the House of Representatives on June 3, 2021 (#3711), be rejected.
2. That the set of House Floor Amendments proposed by Representative Gregory Miller and adopted by the House of Representatives on June 7, 2021 (#3877), be rejected.
3. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 2, line 19, delete "reduction of a millage rate" and insert "levying of a lower millage rate"

AMENDMENT NO. 2

On page 2, line 21, after "current" delete the remainder of the line and insert "authorized millage rate?"

Respectfully submitted,

Senators:

Representatives:

Senator Gary L. Smith Jr.

Representative Stuart J. Bishop

Senator R. L. Bret Allain II

Representative John M. Stefanski

Senator Rick Ward III

Representative Gregory A. Miller

The legislative instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry J. Lann.

CONFERENCE COMMITTEE REPORT DIGEST

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Keyword and summary of the bill as proposed by the Conference Committee

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

Report rejects House amendments which would have:

1. Changed the ballot language of the bill.

Report amends the bill to:

2. Clarify the ballot language to allow the levying of a lower millage rate by a local taxing authority while maintaining the authority's ability to adjust to the current authorized millage rate.

Digest of the bill as proposed by the Conference Committee

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 November 8, 2022.

(Amends Const. Art. VII, §23(C))