

SENATE BILL NO. 154

BY SENATOR SMITH AND REPRESENTATIVES BOURRIAQUE, FARNUM,
HUGHES, MCMAHEN, MINCEY, ORGERON AND WRIGHT

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, relative to
3 ad valorem property tax millage rate adjustments; to provide for maximum
4 authorized millage rates; and to specify an election for submission of the proposition
5 to electors and to provide a ballot proposition.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state, for
8 their approval or rejection in the manner provided by law, a proposal to amend Article VII,
9 Section 23(C) of the Constitution of Louisiana, to read as follows:

10 §23. Adjustment of Ad Valorem Tax Millages

11 * * *

12 (C) Increases Permitted. Nothing herein shall prohibit a taxing authority from
13 collecting, in the year in which Sections 18 and 20 of this Article are implemented
14 or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying
15 additional or increased millages as provided by law or (2) placing additional property
16 on the tax rolls. Increases in the millage rate in excess of the rates established as
17 provided by Paragraph (B) ~~above~~ **of this Section** but not in excess of ~~the prior year's~~
18 **the maximum authorized millage rate approved by this constitution and approved**
19 **by the taxing authority until the authorized millage rate expires** may be levied
20 by two-thirds vote of the total membership of a taxing authority without further voter
21 approval but only after a public hearing held in accordance with the open meetings
22 law; however, in addition to any other requirements of the open meetings law, public
23 notice of the time, place, and subject matter of such hearing shall be published on
24 two separate days no less than thirty days before the public hearing. Such public
25 notice shall be published in the official journal of the taxing authority, and another

1 newspaper with a larger circulation within the taxing authority than the official
2 journal of the taxing authority, if there is one.

3 * * *

4 Section 2. Be it further resolved that this proposed amendment shall be submitted
5 to the electors of the state of Louisiana at the statewide election to be held on
6 November 8, 2022.

7 Section 3. Be it further resolved that on the official ballot to be used at said election
8 there shall be printed a proposition, upon which the electors of the state shall be permitted
9 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
10 follows:

11 Do you support an amendment to allow the levying of a lower millage rate
12 by a local taxing authority while maintaining the authority's ability to adjust
13 to the current authorized millage rate?
14 (Amend Article VII, Section 23(C))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES