



1 \* \* \*

2 (O)(1) In addition to the homestead exemption authorized pursuant to  
3 the provisions of Article VII, Section 20 of this constitution, which applies to the  
4 first seven thousand five hundred dollars of the assessed valuation of property,  
5 a parish governing authority may approve an ad valorem tax exemption of up  
6 to two thousand five hundred dollars of the assessed valuation of property  
7 receiving the homestead exemption that is owned and occupied by a qualified  
8 first responder.

9 (2) For the purposes of this Paragraph, "first responder" shall mean a  
10 full-time public employee whose duties include responding rapidly to an  
11 emergency and who resides in the same parish in which their employer is  
12 located. The term includes the following:

13 (a) Peace officer, which means any sheriff, police officer, or other person  
14 deputized by proper authority to serve as a peace officer.

15 (b) Fire protection personnel.

16 (c) An individual certified as emergency medical services personnel.

17 (d) An emergency response operator or emergency services dispatcher  
18 who provides communication support services for an agency by responding to  
19 requests for assistance in emergencies.

20 (3) The exemption provided for in this Paragraph shall only apply in a  
21 parish if it is approved by the parish governing authority.

22 (4) Each tax assessor shall establish a procedure whereby a person may  
23 annually apply for the exemption which shall include the production of  
24 documents by the first responder. In the application for the exemption, the first  
25 responder shall produce documentation issued by his employer evidencing  
26 employment for the taxable period for which the exemption is being requested.

27 (5) Notwithstanding any provision of this Constitution to the contrary,  
28 any decrease in the total amount of ad valorem tax collected by the taxing  
29 authority as a result of an ad valorem tax exemption granted pursuant to this

1           Paragraph shall be absorbed by the taxing authority and shall not create any  
 2           additional tax liability for other taxpayers in the taxing district as a result of  
 3           any subsequent reappraisal and valuation or millage adjustment.  
 4           Implementation of the exemption authorized in this Paragraph shall neither  
 5           trigger nor be cause for a reappraisal of property or an adjustment of millages.

6           Section 2. Be it further resolved that this proposed amendment shall be submitted  
 7           to the electors of the state of Louisiana at the statewide election to be held on October 14,  
 8           2023.

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

13                   Do you support an amendment to authorize the local governing authority of  
 14                   a parish to provide an ad valorem tax exemption for qualified first  
 15                   responders?

16                   (Adds Article VII, Section 21(O))

---

The original instrument was prepared by Emily Toler. The following digest,  
 which does not constitute a part of the legislative instrument, was prepared  
 by Tracy Sabina Sudduth.

---

SB 127 Reengrossed	DIGEST 2023 Regular Session	Duplessis
--------------------	--------------------------------	-----------

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution provides that certain property is exempt from ad valorem taxation, including the homestead exemption, which applies to the first \$7,500 of the assessed valuation of property.

Proposed constitutional amendment authorizes a parish governing authority to approve an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

Proposed constitutional amendment defines "first responder" as a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

- (1) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.

- (2) Fire protection personnel.
- (3) An individual certified as emergency medical services personnel.
- (4) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

Proposed constitution amendment shall only apply in a parish if it is approved by the parish governing authority.

Proposed constitution amendment requires that each tax assessor establish a procedure whereby a person may annually apply for exemption.

Proposed constitutional amendment requires any decrease in the total amount of ad valorem tax collected by the taxing authority to be absorbed by the taxing authority. Provides that implementation of the exemption shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

Present constitution exempts certain veterans from ad valorem taxation.

Specifies submission of the amendment to the voters at the statewide election to be held on October 14, 2023.

(Adds Const. Art. VII, Sec. 21(O))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

- 1. Removes provision prohibiting certain veterans already receiving an exemption under the present constitution from receiving an exemption under the proposed constitutional amendment.

#### Summary of Amendments Adopted by Senate

##### Senate Floor Amendments to engrossed bill

- 1. Makes technical changes.