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 DIGEST

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SB 127 Reengrossed

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 property qualifying for the homestead exemption, which applies to the first \$7,500 of the assessed valuation of property. Present constitution also establishes, in addition to the homestead exemption, ad valorem tax exemptions for property owned by certain veterans with disabilities and surviving spouses of those veterans.

Proposed constitutional amendment retains present constitution and authorizes parish governing authorities to approve an additional 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. Provides that 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 constitutional amendment shall only apply in a parish if it is approved by the parish governing authority.

Proposed constitutional amendment requires that each tax assessor establish a procedure whereby a person may annually apply for the exemption provided for in proposed constitutional amendment.

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

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

Effective January 1, 2024, and applicable to ad valorem taxes due beginning in tax year 2024 and thereafter.

(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.

Senate Floor Amendments to engrossed bill

1. Makes technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill:

1. Provide that proposed constitutional amendment, if approved by the electors, shall become effective on Jan. 1, 2024, and shall apply to ad valorem taxes due beginning in tax year 2024 and thereafter.
2. Make technical changes.