

RÉSUMÉ DIGEST

ACT 179 (SB 127)

2023 Regular Session

Duplessis

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

Existing 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.

Proposed constitutional amendment retains existing 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 volunteer firefighter who has completed within the tax year no fewer than twenty-four hours of firefighter continuing education and is an active member of the Louisiana State Firemen's Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal.

Proposed constitutional amendment also 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 November 18, 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))