HLS 25RS-300 ORIGINAL

2025 Regular Session

HOUSE BILL NO. 269

1

BY REPRESENTATIVE GLORIOSO

TAX/AD VALOREM TAX: (Constitutional Amendment) Increases the income threshold for purposes of qualifying for the special assessment level

A JOINT RESOLUTION

2	Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana,
3	relative to ad valorem taxes; to provide for the income limitation in order for a
4	property owner to qualify for the special assessment level on certain residential
5	property; to increase the amount of income allowed in order to qualify for the special
6	assessment level; to provide for effectiveness; to provide for submission of the
7	proposed amendment to the electors; and to provide for related matters.
8	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9	elected to each house concurring, that there shall be submitted to the electors of the state of
10	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
11	amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as
12	follows:
13	§18. Ad Valorem Taxes
14	Section 18.
15	* * *
16	(G) Special Assessment Level.
17	(1)(a)
18	* * *
19	(ii) Any person or persons shall be prohibited from receiving the special
20	assessment as provided in this Section Paragraph if such person's or persons' adjusted

Page 1 of 3

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	gross income, as reported in the federal tax return for the year prior to the application
2	for the special assessment, exceeds one two hundred thousand dollars. For persons
3	applying for the special assessment whose filing status is married filing separately,
4	the adjusted gross income for purposes of this Section Paragraph shall be determined
5	by combining the adjusted gross income on both federal tax returns. Beginning for
6	the tax year <del>2026</del> 2030, and for each tax year thereafter, the one two hundred
7	thousand dollar limit shall be adjusted annually by the Consumer Price Index as
8	reported by the United States Government.
9	* * *
10	Section 2. Be it further resolved that, if approved by the voters, this proposed
11	amendment shall become effective on January 1, 2027, and shall be applicable to property
12	taxes beginning in tax year 2027.
13	Section 3. Be it further resolved that this proposed amendment shall be submitted
14	to the electors of the state of Louisiana at the statewide election to be held on November 3,
15	2026.
16	Section 4. Be it further resolved that on the official ballot to be used at the election,
17	there shall be printed a proposition, upon which the electors of the state shall be permitted
18	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
19	follows:
20	Do you support an amendment to increase the maximum amount of income
21	a person may receive and still qualify for the special assessment level for
22	residential property receiving the homestead exemption? (Effective January
23	1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii))

## **DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 269 Original

2025 Regular Session

Glorioso

**Abstract:** Increases the income threshold for qualifying for the special assessment level for residential property receiving the homestead exemption <u>from</u> \$100,000 adjusted annually from tax year 2026 to \$200,000 adjusted annually from tax year 2030.

## Page 2 of 3

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<u>Present constitution</u> provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by certain enumerated persons shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level.

<u>Present constitution</u> provides that the special assessment level applies to:

- (1) People who are 65 or older.
- (2) People who have a service-connected disability rating of 50% or more by the U.S. Dept. of Veterans Affairs.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and last occupied the property who are killed in action or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) Any person or persons permanently totally disabled as determined by a final nonappealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution.

<u>Present constitution</u> prohibits a person from receiving the special assessment if the person's adjusted gross income, as reported in the federal tax return for the year prior to the application, exceeds \$100,000. The \$100,000 income threshold is to be adjusted each tax year based on the Consumer Price Index beginning in tax year 2026. Provides that gross income is combined for applicants whose filing status is married filing separately.

<u>Proposed constitutional amendment</u> increases the income threshold for qualifying for the special assessment level for residential property receiving the homestead exemption <u>from</u> \$100,000 adjusted annually based on the Consumer Price Index from tax year 2026 to \$200,000 adjusted annually based on the Consumer Price Index from tax year 2030.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective January 1, 2027, and shall be applicable to property taxes beginning in tax year 2027.

(Amends Const. Art. VII, §18(G)(1)(a)(ii))