SLS 25RS-81 ORIGINAL

2025 Regular Session

SENATE BILL NO. 56

BY SENATOR MILLER

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TAX/AD VALOREM. Constitutional amendment to authorize the local governing authority of a parish to provide an increase to the homestead exemption. (2/3-CA13s1(A))

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(P) of the Constitution of Louisiana, relative to the ad valorem tax exemptions; to provide for an additional exemption for property eligible for the homestead exemption under certain circumstances; to require the parish governing authority to approve the ad valorem tax exemption; to require taxing authorities to absorb the loss of revenue as a result of the exemptions; to provide relative to reappraisals; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 21(P) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section

* * *

valorem taxation:

20 of this Article, the following property and no other shall be exempt from ad

1	(P)(1) In addition to the homestead exemption authorized pursuant to
2	the provisions of Section 20 of this Article, which applies to the first seven
3	thousand five hundred dollars of the assessed valuation of property, a parish
4	governing authority may approve an additional exemption of up to twenty-two
5	thousand five hundred dollars of the assessed valuation of property receiving
6	the homestead exemption within its parish.
7	(2) The exemption provided for in this Paragraph shall only apply in a
8	parish if the additional exemption is approved by the parish governing
9	authority.
10	(3) Notwithstanding any provision of this Constitution to the contrary,
11	any decrease in the total amount of ad valorem tax collected by the taxing
12	authority as a result of an ad valorem tax exemption granted pursuant to this
13	Paragraph shall be absorbed by the taxing authority and shall not create any
14	additional tax liability for other taxpayers in the taxing district as a result of
15	any subsequent reappraisal and valuation or millage adjustment.
15 16	any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither
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16 17	Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.
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16 17 18 19 20	Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages. Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on November 15, 2025.
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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST 2025 Regular Session

Miller

<u>Present constitution</u> authorizes the imposition of ad valorem property taxes by local governing authorities. Further 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.

<u>Proposed constitutional amendment</u> retains <u>present constitution</u> and further authorizes a parish governing authority to approve an additional exemption of up to \$22,500 of the assessed valuation of property in the parish receiving the homestead exemption.

<u>Proposed constitution amendment</u> requires the parish governing authority to approve the enhanced homestead exemption in order for the additional exemption to apply in the parish.

<u>Proposed constitutional amendment</u> 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.

Specifies submission of the amendment to the voters at the statewide election to be held on November 15, 2025.

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

SB 56 Original