2025 Regular Session

SENATE BILL NO. 57

BY SENATOR FESI

TAX EXEMPTIONS. Constitutional Amendment to remove the income limitation for persons age sixty-five or older that qualify for the special assessment level for residential property receiving the homestead exemption. (2/3-CA13s1(A)) (1/1/26)

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana,

3 relative to the special assessment level for ad valorem taxes; to provide for eligibility

4 for the special assessment level for residential property receiving the homestead

5 exemption; to remove income limitations for persons sixty-five or older; and to

6 specify an election for submission of the proposition to electors and provide a ballot

7 proposition.

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, for

10 their approval or rejection in the manner provided by law, a proposal to amend Article VII,

11 Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as follows:

12 §18. Ad Valorem Taxes

13 Section 18.(A) * * *

14 (G) Special Assessment Level.

15 (1)(a)(i) * * *

16 (ii) Any person or persons shall be prohibited from receiving the special

17 assessment as provided in this Section if such person's or persons' adjusted gross

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words in **boldface type and underscored** are additions.

1   income, as reported in the federal tax return for the year prior to the application for

2   the special assessment, exceeds one hundred thousand dollars. For persons applying

3   for the special assessment whose filing status is married filing separately, the

4   adjusted gross income for purposes of this Section shall be determined by combining

5   the adjusted gross income on both federal tax returns. Beginning for the tax year

6   2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be

7   adjusted annually by the Consumer Price Index as reported by the United States

8   Government. **The provisions of this Item shall not apply to persons sixty-five**

9   **years of age or older.**

10   *   *   *

11   Section 2. Be it further resolved that the provisions of this amendment shall become

12   effective January 1, 2026, and shall apply to all taxable years beginning on January 1, 2026.

13   Section 3. Be it further resolved that this proposed amendment shall be submitted to

14   the electors of the state of Louisiana at the statewide election to be held on November 15,

15   2025.

16   Section 4. Be it further resolved that on the official ballot to be used at said 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 remove the income limitation for persons

21   sixty-five or older that qualify for the special assessment level for residential

22   property receiving the homestead exemption?

23   (Amends Article VII, Section 18(G)(1)(a)(ii))

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
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Present constitution 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 the property.

Proposed constitutional amendment retains present constitution.

Present constitution 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.

Present constitution 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 non-
       appealable 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.

Present constitution 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 and is adjusted each tax year based on the Consumer Price
Index.

Proposed constitutional amendment retains present constitution but removes the income
limitation for persons 65 or older that qualify for the special assessment level for residential
property receiving the homestead exemption.

Proposed constitutional amendment is applicable to taxable years beginning on or after
January 1, 2026.

Proposed constitutional amendment is effective January 1, 2026.

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

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

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