

2025 Regular Session

HOUSE BILL NO. 300

BY REPRESENTATIVE MACK

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Eliminates the income eligibility requirement associated with qualifying for the special assessment level

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana and to repeal Article VII, Section 18(G)(1)(a)(iii) and (iv) of the Constitution of Louisiana, relative to ad valorem taxation; to provide for assessment of property for ad valorem tax purposes; to provide with respect to the special assessment level; to eliminate an income limit associated with qualifying for the special assessment level; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

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 of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.

* * *

(G) Special Assessment Level.

(1)(a)

* * *

1 (ii) ~~Any person or persons shall be prohibited from receiving the special~~
2 ~~assessment as provided in this Section if such person's or persons' adjusted gross~~
3 ~~income, as reported in the federal tax return for the year prior to the application for~~
4 ~~the special assessment, exceeds one hundred thousand dollars. For persons applying~~
5 ~~for the special assessment whose filing status is married filing separately, the~~
6 ~~adjusted gross income for purposes of this Section shall be determined by combining~~
7 ~~the adjusted gross income on both federal tax returns. Beginning for the tax year~~
8 ~~2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be~~
9 ~~adjusted annually by the Consumer Price Index as reported by the United States~~
10 ~~Government.~~

11 (iii) An eligible owner or the owner's spouse or other legally qualified
12 representative shall apply for the special assessment level by filing a signed
13 application establishing that the owner qualifies for the special assessment level with
14 the assessor of the parish or, in the parish of Orleans, the assessor of the district
15 where the property is located.

16 (iv) ~~An owner who is below the age of sixty-five and who has applied for~~
17 ~~and received the special assessment level may qualify for and receive the special~~
18 ~~assessment level in the subsequent year by certifying to the assessor of the parish~~
19 ~~that such person or persons' adjusted gross income in the prior tax year satisfied the~~
20 ~~income requirement of this Section. The provisions of this Item shall not apply to~~
21 ~~an owner who has qualified for and received the special assessment level for persons~~
22 ~~sixty-five years of age or older or to such owner's surviving spouse as described in~~
23 ~~Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled~~
24 ~~as provided for in Subitem (i)(dd) of this Subsubparagraph.~~

* * *

25 Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members
26 elected to each house concurring, that there shall be submitted to the electors of the state of
27 Louisiana, for their approval or rejection in the manner provided by law, a proposal to repeal
28 Article VII, Section 18(G)(1)(a)(iii) and (iv) of the Constitution of Louisiana.
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1 Section 3. Be it further resolved that the provisions of the amendment contained in
2 this Joint Resolution shall become effective on January 1, 2027, and shall be applicable to
3 all tax years beginning on or after January 1, 2027.

4 Section 4. Be it further resolved that this proposed amendment shall be submitted
5 to the electors of the state of Louisiana at the statewide election to be held on November 3,
6 2026.

7 Section 5. Be it further resolved that on the official ballot to be used at the election,
8 there shall be printed a proposition, upon which the electors of the state shall be permitted
9 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
10 follows:

11 Do you support an amendment to allow persons who are eligible for the
12 property tax special assessment level (including senior citizens, certain
13 veterans with service-connected disabilities, and certain non-veterans with
14 disabilities) to qualify for the special assessment level regardless of their
15 income? (Effective January 1, 2027) (Amends Article VII, Section
16 18(G)(1)(a)(ii); Repeals Article VII, Section 18(G)(1)(a)(iii) and (iv))

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 300 Original

2025 Regular Session

Mack

Abstract: Eliminates the income eligibility standard associated with qualifying for the special property tax assessment level, thereby authorizing all individuals in the classes of people eligible for the special assessment to qualify for it regardless of their income.

Present constitution provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by persons meeting certain qualifications 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 authorized in present constitution.

Present constitution makes the special assessment level available to the following groups:

- (1) People who are 65 years of age or older.
- (2) People who have a service-connected disability rating of 50% or more as determined by the U.S. Dept. of Veterans Affairs.

- (3) Members of the U.S. armed forces or La. National Guard who are killed in action or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) People who are permanently and totally disabled as determined by a final, nonappealable judgment of a court, or as certified by a state or federal administrative agency charged with making official disability determinations.

Proposed constitutional amendment retains present constitution.

Present constitution limits eligibility for the special assessment level to people in the above-listed classes whose adjusted gross income is \$100,000 or less, with that income cap to be adjusted annually for inflation beginning with the 2026 tax year. Proposed constitutional amendment repeals present constitution.

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 applicable to all tax years beginning on or after January 1, 2027.

(Amends Const. Art. VII, §18(G)(1)(a)(ii); Repeals Const. Art. VII, §18(G)(1)(a)(iii) and (iv))