
DIGEST

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HB 299 Original

2025 Regular Session

Thompson

Abstract: Increases the maximum rate of ad valorem taxes the governing authority of Morehouse Parish is authorized to levy for public cemeteries and provides for the use of the proceeds of the taxes, including the use of proceeds from prior tax years.

Present law (R.S. 33:2740.1) authorizes a parish or a ward in any parish, subject to the approval of a majority of the property taxpayers both in number and assessed valuation, to levy an ad valorem tax not to exceed one mill on the dollar for a period not to exceed 10 years, to be used for the maintenance and upkeep of public cemeteries located therein. Provides that "ward" includes any district from which any member of any parish governing authority is elected.

Proposed law retains present law.

Present law (R.S. 33:2740.45) provides that in addition to the ad valorem tax authorized by present law (R.S. 33:2740.1), the governing authority of Morehouse Parish may levy ad valorem taxes in any ward in the parish not to exceed two mills, to be used for the maintenance and upkeep of public cemeteries located in such ward. Provides that the taxes shall be levied only after the question of the imposition of the taxes has been submitted to the qualified electors of such ward at an election to be conducted in accordance with the general election laws of the state and a majority of those voting in the election have voted in favor of the imposition of the taxes.

Proposed law increases the maximum allowed rate from two mills to three mills and provides that the taxes may additionally be used for acquisition and improvement of public cemeteries. Provides that in addition to any previously authorized purposes, the governing authority of Morehouse Parish may use unexpended proceeds of any tax levied pursuant to present law (R.S. 33:2740.45) in tax years prior to 2025 for the acquisition and improvement of public cemeteries located in any such ward.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:2740.45)