

BY REPRESENTATIVE GEYMANN

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 21(F) of the Constitution of Louisiana, relative to

3 ad valorem tax; to provide for the ad valorem tax exemption program for certain

4 manufacturing establishments and additions; to establish certain requirements and

5 standards for the program; to provide for eligibility of solar power generation

6 facilities for the program; to provide for definitions; to provide for submission of the

7 proposed amendment to the electors; to provide for an effective date; and to provide

8 for related matters.

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

§21. Other Property Exemptions

14 Section 21. In addition to the homestead exemption provided for in Section
15 20 of this Article, the following property and no other shall be exempt from ad
16 valorem taxation:

17 * * *

(F)(1) Notwithstanding any contrary provision of this Section, the State Board of Commerce and Industry or its successor, with the approval of the governor,

1 may enter into contracts for the exemption from ad valorem taxes of a new
2 manufacturing establishment or an addition to an existing manufacturing
3 establishment, on such terms and conditions as the board, with the approval of the
4 governor, deems in the best interest of the state.

5 (2) The exemption shall be for an initial term of no more than five calendar
6 years, and may be renewed for an additional five years. All property exempted shall
7 be listed on the assessment rolls and submitted to the Louisiana Tax Commission or
8 its successor, but no taxes shall be collected thereon during the period of exemption.

9 (3) No solar power generation facility shall be eligible for an exemption
10 from ad valorem taxes pursuant to this Paragraph unless all solar panels that the
11 facility utilizes for power generation are manufactured in this state.

12 (4)(a) For purposes of this Paragraph, the following definitions shall apply:

13 (i) The terms "manufacturing establishment" and "addition" ~~as used herein~~
14 mean a new plant or establishment or an addition or additions to any existing plant
15 or establishment which engages in the business of working raw materials into wares
16 suitable for use or which gives new shapes, qualities or combinations to matter which
17 already has gone through some artificial process.

18 (ii) The term "solar power generation facility" means one or more solar
19 energy collectors or solar energy systems that provide for the collection of solar
20 energy or the subsequent use of that energy as thermal, mechanical, or electrical
21 energy. The term shall include any facility or equipment used to support the
22 operation of solar energy collectors or solar energy systems for power generation.

23 * * *

24 Section 2. Be it further resolved that, if approved by the voters, this proposed
25 amendment shall be effective beginning January 1, 2027, and shall be applicable to property
26 taxes beginning in tax year 2027.

27 Section 3. Be it further resolved that this proposed amendment shall be submitted
28 to the electors of the state of Louisiana at the statewide election to be held on November 3,
29 2026.

1 Section 4. Be it further resolved that on the official ballot to be used at the election,
2 there shall be printed a proposition, upon which the electors of the state shall be permitted
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
4 follows:

5 Do you support an amendment to prohibit a solar power generation facility
6 from receiving property tax exemptions unless all of the facility's solar panels
7 are manufactured in Louisiana? (Effective January 1, 2027) (Amends Article
8 VII, Section 21(F))

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 464 Original

2025 Regular Session

Geymann

Abstract: Prohibits solar power generation facilities from becoming eligible for the property tax exemption program of the State Board of Commerce and Industry unless all of their solar panels are manufactured in La.

Present constitution authorizes the State Board of Commerce and Industry or its successor, with the approval of the governor, to enter into contracts for the exemption from ad valorem property taxes of new manufacturing establishments or additions to existing manufacturing establishments (an incentive program known commonly as the Industrial Tax Exemption Program or ITEP). Present constitution provides for definitions and requirements applicable to this tax exemption program.

Proposed constitutional amendment retains present constitution and prohibits solar power generation facilities from receiving tax exemptions through the program unless all solar panels that the facility utilizes for power generation were manufactured in La.

Proposed constitutional amendment defines "solar power generation facility" as one or more solar energy collectors or solar energy systems that provide for the collection of solar energy or the subsequent use of that energy as thermal, mechanical, or electrical energy. Provides that the term shall include any facility or equipment used to support the operation of solar energy collectors or solar energy systems for power generation.

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 property taxes beginning in tax year 2027.

(Amends Const. Art. VII, §21(F))