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## DIGEST

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HB 343 Engrossed

2025 Regular Session

Davis

**Abstract:** Provides an exception to homestead exemption for unpaid or accelerated assessments collected made by a condominium association.

Present law (R.S. 20:1) provides exceptions to the homestead exemption which includes:

- (1) The purchase price of property or any part of such purchase price.
- (2) Labor, money, and material furnished for building, repairing, or improving the homestead.
- (3) Liabilities incurred by any public officer, fiduciary, or any attorney at law for money collected or received on deposits.
- (4) Taxes or assessments.
- (5) Rent which bears a privilege upon said property.
- (6) Amounts which may be due on a homestead or building and loan association for a loan made by it on the security of the property.
- (7) Amounts which may be due for money advanced on the security of a mortgage on said property.
- (8) Any obligation arising from the conviction of a felony or misdemeanor which has the possibility of imprisonment of at least six months.

Proposed law adds to the exceptions for homestead exemption any unpaid or accelerated assessments by an association subject to the La. Condominium Act collected by the association on a regular basis for routine expenditures used for the protection, improvement, and maintenance of the association's common elements and associated property.

(Adds R.S. 20:1(C)(9))