

2025 Regular Session

HOUSE BILL NO. 300

BY REPRESENTATIVE MACK

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Increases the income threshold for purposes of qualifying for the special assessment level

## A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) 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 provide with respect to the 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)

\* \* \*

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross

1 income, as reported in the federal tax return for the year prior to the application for  
2 the special assessment, exceeds one hundred fifty thousand dollars. For persons  
3 applying for the special assessment whose filing status is married filing separately,  
4 the adjusted gross income for purposes of this Section shall be determined by  
5 combining the adjusted gross income on both federal tax returns. The assessor may  
6 establish an applicant's income eligibility for the special assessment level by  
7 verifying the applicant's federal adjusted gross income as reported on the Louisiana  
8 income tax return for the year prior to the application. Beginning for the tax year  
9 ~~2026~~ 2028 and for each tax year thereafter, the one hundred fifty thousand dollar  
10 limit shall be adjusted annually by the Consumer Price Index as reported by the  
11 United States Government. Notwithstanding any provision of this constitution to the  
12 contrary, a decrease in the total amount of ad valorem tax collected by a taxing  
13 authority as a result of the special assessment level shall be absorbed by the taxing  
14 authority and shall not create any additional tax liability for other taxpayers in the  
15 taxing district as a result of any subsequent reappraisal and valuation or millage  
16 adjustment. Implementation of the special assessment level shall neither trigger nor  
17 be cause for a reappraisal of property or an adjustment of millages pursuant to the  
18 provisions of Article VII, Section 23(B) of this constitution.

19 \* \* \*

20 Section 2. Be it further resolved that the provisions of the amendment contained in  
21 this Joint Resolution shall become effective on January 1, 2027, and shall be applicable to  
22 all tax years beginning on or after January 1, 2027.

23 Section 3. Be it further resolved that this proposed amendment shall be submitted  
24 to the electors of the state of Louisiana at the statewide election to be held on November 3,  
25 2026.

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

- 1 Do you support an amendment to increase the maximum amount of income  
2 a person may receive and still qualify for the special assessment level for  
3 residential property receiving the homestead exemption? (Effective January  
4 1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii))
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### 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)]

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HB 300 Reengrossed

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**Abstract:** Increases the income limit for qualifying for the special property tax assessment level from \$100,000, to be adjusted annually for inflation beginning in 2026, to \$150,000, to be adjusted annually for inflation beginning in 2028.

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 limit to be adjusted annually for inflation beginning with the 2026 tax year. Proposed constitutional amendment increases the income limit to \$150,000, with that limit to be adjusted annually for inflation beginning with the 2028 tax year. Authorizes assessors to establish applicants' income eligibility for the special assessment level by verifying their federal adjusted gross income as reported on the La. income tax return for the year prior to the application.

Proposed constitutional amendment provides that a decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the special assessment level shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Provides further that implementation of the special assessment level shall not cause a reappraisal of property or an adjustment of millages.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective Jan. 1, 2027, and applicable to all tax years beginning on or after Jan. 1, 2027.

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

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Restore present constitution establishing an income limit for purposes of qualifying for the special assessment level and increase the limit from \$100,000 to \$150,000.
2. Restore present constitution requiring the income limit to be adjusted annually for inflation; provide that the \$150,000 limit shall be adjusted for inflation beginning in tax year 2028.
3. Require that a decrease in the total amount of ad valorem tax collected as a result of the special assessment level be absorbed by the taxing authority. Provide that implementation of the special assessment level shall not cause a reappraisal of property or an adjustment of millages.

The House Floor Amendments to the engrossed bill:

1. Provide for a procedure by which assessors may establish applicants' income eligibility for the special assessment level.