

ACT No. 273

2026 Regular Session

HOUSE BILL NO. 521

BY REPRESENTATIVES WILDER, AMEDEE, BAMBURG, BAYHAM, BERAULT, BILLINGS, BOUDREAUX, BOURRIAQUE, BRASS, CARVER, CHASSION, CHENEVERT, COATES, COX, CREWS, DESHOTEL, DEWITT, DICKERSON, EDMONSTON, EGAN, FIRMENT, FONTENOT, FREIBERG, GALLE, HEBERT, HORTON, KNOX, LACOMBE, JACOB LANDRY, MARTINEZ, MELERINE, OWEN, SCHAMERHORN, TAYLOR, TURNER, WILEY, AND WRIGHT

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, relative to ad valorem property tax millage rate adjustments; to provide for maximum authorized millage rates; to provide for applicability; 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 23(C) of the Constitution of Louisiana, to read as follows:

§23. Adjustment of Ad Valorem Tax Millages

Section 23.

* * *

(C) Increases Permitted. Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying additional or increased millages as provided by law or (2) placing additional property on the tax rolls. Increases in the millage rate in excess of the rates established as provided by Paragraph (B) ~~above~~ of this Section but not in excess of the ~~prior year's~~ maximum authorized millage rate approved by this constitution and approved by the taxing authority until the authorized millage rate expires may be levied by a two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the

1 open meetings law; however, in addition to any other requirements of the open
 2 meetings law, public notice of the time, place, and subject matter of such hearing
 3 shall be published on two separate days no less than thirty days before the public
 4 hearing. Such public notice shall be published in the official journal of the taxing
 5 authority, and another newspaper with a larger circulation within the taxing authority
 6 than the official journal of the taxing authority, if there is one.

7 * * *

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

11 Section 3. Be it further resolved that this proposed amendment shall be submitted
 12 to the electors of the state of Louisiana at the statewide election to be held on November 3,
 13 2026.

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

18 Do you support an amendment to allow a local taxing authority to continue
 19 to levy a lower millage rate without losing its ability to adjust to the
 20 maximum authorized millage rate from a prior year's reassessment?
 21 (Effective January 1, 2027) (Amends Article VII, Section 23(C))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE