

ACT No. 428

Regular Session, 2014

HOUSE BILL NO. 1050

BY REPRESENTATIVES CHANEY AND HENRY BURNS AND SENATORS NEVERS,
RISER, THOMPSON, AND WALSWORTH

1 AN ACT

2 To amend and reenact R.S. 47:1707, relative to ad valorem property tax exemptions; to
3 provide relative to the ad valorem property tax exemption for certain agricultural
4 machinery and other implements used exclusively for agricultural purposes; to
5 remove certain restrictions; to provide for an effective date; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1707 is hereby amended and reenacted to read as follows:

9 §1707. Exemptions, agricultural machinery and implements, farm structures, and
10 timber logging equipment; definition

11 For the purpose of applying the exemption from ad valorem taxation
12 provided in Section 21 of Article VII of the Constitution of Louisiana, the ~~terms~~ term
13 "agricultural machinery and other implements used exclusively for agricultural
14 purposes" shall mean agricultural and horticultural implements immediately and
15 directly employed in cultivation, production, and harvest of crops or in the raising
16 and management of livestock in use upon agricultural lands ~~owned or leased by the~~
17 ~~person claiming the exemption~~. The term also shall include machinery for soil
18 preparation and cultivation, agricultural drills and planters, fertilizer spreaders,
19 crop-dusting airplanes, harvesting and threshing machinery, hay or grass mowers
20 except lawn mowers, farm wagons and carts, milking machines, farm structures,
21 except a building used for a principal residence, on-farm equipment for the handling
22 or drying of agricultural or horticultural products, and parts of any of the foregoing,
23 all equipment utilized in the logging of timber whether used by the owner or lessor

1 of the agricultural land or on a contractual service basis by someone other than the
 2 owner or lessor but shall exclude, except as otherwise provided herein, bulldozers,
 3 earth moving, and land-clearing equipment utilized in such agricultural activities on
 4 a contractual service basis by someone other than the owner or lessor of the
 5 agricultural lands involved.

6 Section 2. This Act shall become effective upon signature by the governor or, if not
 7 signed by the governor, upon expiration of the time for bills to become law without signature
 8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 10 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____