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## DIGEST

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HB 360 Engrossed

2015 Regular Session

Chaney

**Abstract:** Specifies that the ad valorem property tax exemption for public lands and property means lands and property of this state and its political subdivisions

Present constitution authorizes the imposition of ad valorem property taxes by local governments.

Present constitution provides an exemption from ad valorem property tax for public lands and other public property used for public purposes.

Proposed constitutional amendment changes present constitution by specifying that the exemption is for public lands and other public property of the state of La. and its political subdivisions.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 24, 2015.

(Amends Const. Art. VII, §21(A))