HLS 15RS-1139 REENGROSSED

2015 Regular Session

HOUSE BILL NO. 360

1

BY REPRESENTATIVE CHANEY

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Specifies that the exemption from ad valorem taxation on public property is for land and property owned by this state or a political subdivision of the state

A JOINT RESOLUTION

2	Proposing to amend Article VII, Section 21(A) of the Constitution of Louisiana, to specify
3	that the ad valorem property tax exemption for public lands and property is for land
4	and property of this state and its political subdivisions; to provide for submission of
5	the proposed amendment to the electors; and to provide for related matters.
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7	elected to each house concurring, that there shall be submitted to the electors of the state of
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
9	amend Article VII, Section 21(A) of the Constitution of Louisiana, to read as follows:
10	§21. Other Property Exemptions
11	Section 21. In addition to the homestead exemption provided for in Section
12	20 of this Article, the following property and no other shall be exempt from ad
13	valorem taxation:
14	(A) Public lands; and other public property owned by the state of Louisiana
15	or a political subdivision of the state used for public purposes.
16	* * *
17	Section 2. Be it further resolved that this proposed amendment shall be submitted
18	to the electors of the state of Louisiana at the statewide election to be held on October 24,
19	2015.

1 Section 3. Be it further resolved that on the official ballot to be used at the election, 2 there shall be printed a proposition, upon which the electors of the state shall be permitted 3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as 4 follows: 5 Do you support an amendment to specify that the ad valorem property tax 6 exemption for public lands and other public property is for land and property 7 owned by the state of Louisiana and its political subdivisions? (Amends 8 Article VII, Section 21(A))

## **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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**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.

<u>Present constitution</u> authorizes the imposition of ad valorem property taxes by local governments.

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

<u>Proposed constitutional amendment</u> changes <u>present constitution</u> 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 Oct. 24, 2015.

(Amends Const. Art. VII, §21(A))

## Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Civil Law and Procedure</u> to the <u>engrossed</u> bill:

1. Add a technical amendment.