## DIGEST

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HB 360 Reengrossed	2015 Regular Session	Chaney
IID 500 Recingrossed		Chuncy

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.

<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.