

2015 Regular Session

HOUSE BILL NO. 360

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

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(A) of the Constitution of Louisiana, to specify that the ad valorem property tax exemption for public lands and property is for land and property of this state and its political subdivisions; 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 21(A) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

(A) Public lands; and other public property owned by the state of Louisiana or a political subdivision of the state used for public purposes.

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Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 24, 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 subdivision? (Amends  
8 Article VII, Section 21(A))

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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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HB 360 Engrossed

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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))