



1        a new manufacturing establishment or an addition to an existing manufacturing  
2        establishment.

3                (1) The exemption authorized under this Paragraph shall be to the extent  
4        agreed to and provided for in the cooperative endeavor agreement. All property  
5        exempted shall be listed on the assessment rolls and submitted to the Louisiana Tax  
6        Commission.

7                (2) Enactment of any law to implement this Paragraph and any amendment  
8        to that law shall require a two-thirds vote of the elected members of each house of  
9        the legislature.

10        Section 2. Be it further resolved that this proposed amendment shall be submitted  
11 to the electors of the state of Louisiana at the statewide election to be held on October 12,  
12 2019.

13        Section 3. Be it further resolved that on the official ballot to be used at the election,  
14 there shall be printed a proposition, upon which the electors of the state shall be permitted  
15 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
16 follows:

17                Do you support an amendment to authorize a property tax exemption for  
18                property that is subject to an agreement with local government, as provided  
19                by law, allowing the property owner to make payments instead of paying  
20                property taxes and to require a two-thirds vote of the legislature to enact laws  
21                in this regard? (Adds Article VII, Section 21(O))

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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 76 Re-Reengrossed                      2019 Regular Session                      Abraham

**Abstract:** Establishes an ad valorem tax exemption for property that is subject to a cooperative endeavor agreement that requires the property owner to make payments in lieu of ad valorem taxes.

Present constitution authorizes the imposition of ad valorem property taxes by local governments, school boards, and other special districts.

Present constitution authorizes a variety of exemptions from ad valorem tax.

Proposed constitutional amendment changes present constitution by establishing an exemption for property subject to a cooperative endeavor agreement that requires the property owner to make payments in lieu of the ad valorem taxes imposed by a taxing authority that is a party to the agreement. The extent of the exemption shall be as provided for in the agreement.

Proposed constitutional amendment requires that an enactment of any law to implement payments in lieu of taxes shall require a two-thirds vote of each house of the legislature.

Proposed constitutional amendment requires that exempt properties be listed on the assessment rolls and that information concerning those properties be submitted to the La. Tax Commission.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Adds Article VII, §21(O))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change property eligible for the exemption from manufacturing establishments that qualify for the industrial tax exemption and properties approved by a legislative committee as provided by law to only properties that qualify for the industrial tax exemption.

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

1. Change the ballot language.

The House Floor Amendments to the reengrossed bill:

1. Require a law enacted to implement payment in lieu of taxes to be adopted by a vote of two-thirds of both houses of the legislature.
2. Remove requirement that in order to qualify for a payment in lieu of taxes agreement, the property must qualify for the industrial tax exemption.
3. Update ballot language.