HLS 21RS-3437 ORIGINAL

2021 Regular Session

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HOUSE CONCURRENT STUDY REQUEST NO. 5

BY REPRESENTATIVE HUVAL

TAX/AD VALOREM TAX: Requests the House Ways and Means and the Senate Revenue and Fiscal Affairs Committees to study the need to provide for ad valorem property tax relief for property owners who are serving in or have served in the military

A CONCURRENT STUDY REQUEST

2 To urge and request the House Committee on Ways and Means and the Senate Committee 3 on Revenue and Fiscal Affairs to meet and function as a joint committee to study the 4 need to provide for ad valorem property tax relief for property owners serving in or 5 have served as a member of the armed forces of the United States or the National 6 Guard and to report the findings of the joint committee to the legislature prior to the 7 convening of the 2022 Regular Session of the Legislature of Louisiana. 8 WHEREAS, many Louisiana service members and veterans rely on financial 9 assistance as well as disability and compensatory benefits to care for themselves and their 10 families; and 11 WHEREAS, providing service members and veterans, including persons who have a service-connected disability rating of fifty percent or more by the United States 12 13 Department of Veterans Affairs, with special assessment levels, partial or full exemptions, 14 and other ad valorem property tax relief would benefit service members, veterans, and their 15 families financially. 16 THEREFORE, the Legislature of Louisiana requests the House Committee on Ways 17 and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and to function 18 as a joint committee to study the need to provide for ad valorem property tax relief, 19 including special assessment levels and exemptions for property owners serving in or have 20 served as a member of the armed forces of the United States or the National Guard,

- 1 including persons who have a service-connected disability rating of fifty percent or more
- 2 by the United States Department of Veterans Affairs, and to report the findings of the joint
- 3 committee to the legislature prior to the convening of the 2022 Regular Session of the
- 4 Legislature of Louisiana.

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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Requests the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and to function as a joint committee to study the need to provide for ad valorem property tax relief for property owners serving in or have served as a member of the armed forces of the United States or the National Guard and to report the findings of the joint committee to the legislature prior to the convening of the 2022 R.S.