

Regular Session, 2011

SENATE BILL NO. 224

BY SENATOR MOUNT

TAX EXEMPTIONS. Authorizes assessors to allow claims and notifications concerning the homestead exemption to be made through regular mail or by electronic transmission through the Internet. (gov sig)

1 AN ACT

2 To enact R.S. 47:1703.2, relative to the homestead exemption; to provide for the means of  
3 transmitting certain claims and notifications concerning the homestead exemption;  
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1703.2 is hereby enacted to read as follows:

7 **§1703.2. Claim for homestead exemption**

8 **A. The assessor of any parish may authorize the homestead exemption**  
9 **to be claimed by a taxpayer, and may also authorize notification to the assessor**  
10 **that property upon which a homestead exemption has been claimed no longer**  
11 **qualifies for the exemption to be made, by a taxpayer, through regular mail or**  
12 **by electronic transmission through the Internet on a form and in the manner**  
13 **provided by the assessor. Such claim and notification shall be subject to the**  
14 **same penalties for false statements relative to homestead exemptions as is**  
15 **provided by law.**

16 **B. Nothing in this Section shall be interpreted to prohibit an assessor**  
17 **from requiring a personal appearance by a taxpayer or taxpayers or requiring**

1            **any other document or other evidence to be produced in order for the assessor**  
2            **to make a proper determination of a homestead exemption claim.**

3            Section 2. This Act shall become effective upon signature by the governor or, if not  
4            signed by the governor, upon expiration of the time for bills to become law without signature  
5            by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
6            vetoed by the governor and subsequently approved by the legislature, this Act shall become  
7            effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Riley Boudreaux.

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#### DIGEST

Proposed law authorizes the assessor of any parish to allow the homestead exemption to be claimed by a taxpayer, and to also allow notification to the assessor by a taxpayer that property upon which a homestead exemption has been claimed no longer qualifies for the exemption to be made by a taxpayer, through regular mail or by electronic transmission through the Internet on a form and in the manner provided by the assessor.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1703.2)