

Regular Session, 2002

HOUSE BILL NO. 68

BY REPRESENTATIVE THOMPSON

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment)  
Authorizes the State Board of Commerce and Industry to contract with  
developers of retirement communities for exemptions from ad valorem  
taxation

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A JOINT RESOLUTION

Proposing to add Article VII, Section 21(J) of the Constitution of Louisiana,  
relative to property taxation; to authorize the State Board of Commerce  
and Industry to contract with developers of retirement communities for  
the exemption of ad valorem taxes; 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 add Article VII, Section 21(J) of the  
Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21.

\* \* \*

(J) Notwithstanding any contrary provision of this Section, the  
State Board of Commerce and Industry or its successor, with the

1           approval of the governor and the local governing authorities affected  
2           thereby, may enter into contracts for the exemption from parish,  
3           municipal, or special ad valorem taxes of developers of retirement  
4           communities on such terms and conditions which shall be as provided  
5           by law.

6           Section 2. Be it further resolved that this proposed amendment shall be  
7           submitted to the electors of the state of Louisiana at the statewide election to  
8           be held on November 5, 2002.

9           Section 3. Be it further resolved that on the official ballot to be used  
10          at said election there shall be printed a proposition, upon which the electors  
11          of the state shall be permitted to vote FOR or AGAINST, to amend the  
12          Constitution of Louisiana, which proposition shall read as follows:

13                 Authorizes the State Board of Commerce and Industry, with the  
14                 approval of the governor and the affected local governing  
15                 authorities, to contract with developers of retirement  
16                 communities for the exemption from local or special ad valorem  
17                 taxes. (Adds Article VII, Section 21(J))

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Thompson

HB No. 68

Proposed constitutional amendment authorizes the State Board of Commerce and Industry to contract with developers of retirement communities for the exemption of local ad valorem taxes on such terms and conditions as provided by law.

Provides for submission of the proposed amendment to the voters at the statewide election on November 5, 2002.

(Adds Const. Art. VII, §21(J))

Summary of Amendments Adopted by House

Committee Amendments Proposed by Ways and Means to the original bill.

1. Deletes the provision dealing with state ad valorem taxes.