

Regular Session, 2005

HOUSE BILL NO. 187

BY REPRESENTATIVE ARNOLD

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Removes prohibition against extending exemption for motor vehicles to municipal taxes

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 21(E) of the Constitution of Louisiana, to remove  
3 prohibition against extending ad valorem tax exemption for motor vehicles to taxes  
4 levied by a municipal governing authority or a district created by such authority; to  
5 provide for the submission of the proposed amendment to the electors; and to  
6 provide for related matters.

7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
8 elected to each house concurring, that there shall be submitted to the electors of the state of  
9 Louisiana, for their approval or rejection in the manner provided by law, a proposal to  
10 amend Article VII, Section 21(E) of the Constitution of Louisiana, to read as follows:

11 §21. Other Property Exemptions

12 Section 21. In addition to the homestead exemption provided for in Section  
13 20 of this Article, the following property and no other shall be exempt from ad  
14 valorem taxation:

15 \* \* \*

16 (E) Motor vehicles used on the public highways of this state, from state,  
17 parish, and special ad valorem taxes. ~~This exemption shall not extend to any general  
18 or special tax levied by a municipal governing authority, or by a district created by  
19 it, unless the governing authority thereof provides for the exemption by ordinance  
20 or resolution.~~

21 \* \* \*

1 Section 2. Be it further resolved that this proposed amendment shall be submitted  
2 to the electors of the state of Louisiana at the statewide election to be held on November 7,  
3 2006.

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

8 Removes prohibition against extending ad valorem tax exemption for motor  
9 vehicles to taxes levied by a municipal governing authority or a district  
10 created by such authority unless the governing authority or district provides  
11 for the exemption by resolution or ordinance. (Amends Article VII, Section  
12 21(E))

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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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Arnold

HB No.

**Abstract:** Removes language excluding municipal governing authorities from levying taxes on motor vehicles.

Present constitution exempts motor vehicles from state, parish, and special ad valorem taxes.

Present law prohibits extending this exemption to taxes levied by a municipal governing authority, or a district created by the authority, unless provided for by ordinance or resolution of the authority.

Proposed constitutional amendment removes prohibition against extending exemption to municipal taxes and provides for submission of the proposed amendment to the voters at the statewide election to be held November 7, 2006.

(Amends Const. Art. VII, §21(E))