
DIGEST

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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))