SLS 05RS-244 **ENGROSSED**

Regular Session, 2005

SENATE BILL NO. 200

BY SENATORS BAJOIE AND MURRAY

TAX/LOCAL. Constitutional amendment to provide an exemption from the ad valorem tax for consigned art for Orleans Parish. (1/1/07) (2/3-CA13s1(A))

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(C)(19) of the Constitution of Louisiana, relative to ad valorem property tax exemptions; to provide an exemption for certain artwork; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house occurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 21(C)(19) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

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

(C) * * *

* * *

**(19) All artwork including sculptures, glass works, paintings, drawings, signed and numbered posters, photographs, mixed media, collages, or any other**



Coding: Words which are ~~struck through~~ are deletions from existing law; words in **boldface type and underscored** are additions.

**item which would be considered as the material result of a creative endeavor which is listed as a consignment article by an art dealer.**

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

Section 3. Be it further resolved that this proposed amendment shall become effective January 1, 2007.

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

> To exempt consigned art from ad valorem property tax; that is, all artworks such as sculptures, glass works, paintings, drawings, signed and numbered posters, photographs, mixed media, collages, or any other item which would be considered as the material result of a creative endeavor. (Adds Const. Art. VII, Sec. 21(C)(19))

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

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Bajoie (SB 200) DIGEST

Proposed constitutional amendment exempts all artwork listed as a consignment article by an art dealer from ad valorem property tax.

Effective January 1, 2007.

(Adds Const. Art. VII, Sec. 21(C)(19))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Changes the area effected by the ad valorem tax exemption for consigned art from Orleans Parish to the entire state.


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