

---

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

---

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.