

Regular Session, 2005

HOUSE BILL NO. 187

BY REPRESENTATIVES ARNOLD, ALARIO, ALEXANDER, ANSARDI, BADON, BALDONE, BAUDOIN, BRUCE, BRUNEAU, BURNS, CAZAYOUX, CRANE, CRAVINS, CURTIS, DARTEZ, DORSEY, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FRITH, GREENE, HAMMETT, HEATON, HEBERT, HILL, HUTTER, JACKSON, KATZ, KENNEY, LAFLEUR, LAFONTA, LANCASTER, MARCHAND, MARTINY, MCDONALD, MONTGOMERY, MORRELL, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, ROMERO, SCALISE, SCHNEIDER, SHEPHERD, GARY SMITH, JANE SMITH, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TUCKER, WALKER, AND WALSWORTH

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 exempt motor vehicles from municipal ad valorem taxes; to provide for the  
6 submission of the proposed amendment to the electors; and to provide for related  
7 matters.

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

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

16 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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

6 \* \* \*

7 Section 2. Be it further resolved that this proposed amendment shall be submitted  
8 to the electors of the state of Louisiana at the statewide election to be held on November 7,  
9 2006.

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

14 Exempts motor vehicles from municipal ad valorem taxes and removes  
15 language that authorizes a municipal governing authority or a district thereof  
16 to impose ad valorem taxes on motor vehicles. (Amends Article VII, Section  
17 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. 187

**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 exempts motor vehicles from municipal ad valorem taxes and removes language that authorizes a municipal governing authority to impose ad valorem taxes on motor vehicles. 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))

Summary of Amendments Adopted by House

House Floor Amendments to the engrossed bill.

1. Changes ballot language.