

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

Existing 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.

New 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))