

Regular Session, 1998

HOUSE BILL NO. 77

BY REPRESENTATIVE HAMMETT

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Provides for city of Vidalia to exempt certain property from city ad valorem taxes

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A JOINT RESOLUTION

Proposing to add Article VII, Section 21(J) of the Constitution of Louisiana, to authorize the town of Vidalia to exempt certain property from municipal ad valorem taxes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

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

\* \* \*

1                   (J) The town of Vidalia may exempt property not exceeding  
 2                   twenty thousand dollars of assessed value from municipal ad valorem  
 3                   taxation.

4                   Section 2. Be it further resolved that this proposed amendment shall be  
 5                   submitted to the electors of the state of Louisiana at the congressional primary  
 6                   election to be held in 1998.

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

11                   Authorizes the town of Vidalia to exempt property not  
 12                   exceeding twenty thousand dollars of assessed valuation from  
 13                   municipal ad valorem tax. (Adds Article VII, Section 21(J))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Hammett

HB No. 77

Proposed constitutional amendment authorizes the town of Vidalia to exempt property not exceeding \$20,000 of assessed value from municipal ad valorem tax.

Provides for submission of the proposed amendment to the voters at the congressional primary election in 1998.

(Adds Const. Art. VII, §21(J))