

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 certain 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:

\* \* \*

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

1           taxation levied pursuant to Article VI, Section 27(A) of this  
2           constitution.

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

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

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

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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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Hammett

HB No. 77

Present constitution (Const. Art. VI, §327(A)) authorizes the governing authority of a municipality to levy an ad valorem tax for general purposes not to exceed seven mills on the dollar of assessed valuation.

Proposed constitutional amendment authorizes the town of Vidalia to exempt property not exceeding \$20,000 of assessed value from such 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill.

1. Adds provision limiting the taxes to which the governing authority of Vidalia may grant the proposed exemption to the seven mills for general purposes authorized by present constitution.