

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 903 by Representative Arnold

TAX/AD VALOREM TAX: (Constitutional Amendment) Limits the power of taxing authorities with governing authorities which are not elected to increase millage rates without voter approval and requires elections to approve the levy or renewal of property taxes of such unelected authorities to be held only on the same dates as gubernatorial and congressional primary elections

Synopsis of Senate Amendments

1. Deletes requirement that the levy or renewal of ad valorem taxes by a taxing authority with a governing authority which is not elected be held only on the same day as gubernatorial or congressional elections.
2. Excludes from provisions of proposed constitutional amendment special fire protection or fire department districts, or ports, port harbor, and terminal districts, and millages levied by certain levee districts under authority granted by the Louisiana constitution.

Digest of Bill as Finally Passed by Senate

Present constitution prohibits the total amount of ad valorem taxes collected by any taxing authority in the year of a statewide reappraisal from being increased or decreased because of the reappraisal above or below the amount collected in the year preceding reappraisal. Requires a "roll forward" or "roll back" of millage rates to accomplish this purpose.

Present constitution further authorizes taxing authorities, with a 2/3 vote, to levy an increase in the millage rate in excess of the rates established as provided above, but not in excess of the prior year's maximum authorized millage rate, without further voter approval.

Proposed constitutional amendment further limits the power of such unelected tax authorities to increase millage rates without voter approval to annual increases which do not exceed 2.5% of the property tax collections for the immediately preceding calendar year, but excludes special fire protection or fire department districts, ports, port harbor, and terminal districts, and millages levied by certain levee districts under authority granted by Const. Art. VI, Sec. 39(A).

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 2, 2010.

Effective Jan. 1, 2011.

(Amends Const. Art. VII, Sec. 23(C))