

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 96 By Senator Adley

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/AD VALOREM. Constitutional amendment to provide for eligibility for disabled veterans and their spouses for certain exemptions from ad valorem taxes. (2/3-CA13s1(A))

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds provision authorizing parishes to implement proposed constitution without a parishwide election if they have already approved present constitutional provisions granting an exemption for disabled veterans.
2. Adds technical changes to the ballot language.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

Present constitution provides an additional \$7,500 in homestead exemption to veterans with a service-connected disability rating of 100% by the United States Department of Veterans Affairs.

Present constitution provides the same exemption to surviving spouses of deceased veterans with a rating of 100% disability.

Proposed constitutional amendment, to become effective January 1, 2015, maintains current constitutional amendment of service-connected disability rating by the United States Department of Veterans Affairs of "one hundred percent" and adds the rating of "totally disabled or unemployable" to the ratings to be eligible for the exemption.

Present constitution requires a parish wide election in order to implement the exemption as provided by present constitution.

Proposed constitution provides that a parish wide election to implement the proposed constitution is not required for those parishes which have already approved the provisions of present constitution.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2014.

(Amends Const. Art. VII, Sec. 21(K)(1) and (3))

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