

**ACT No. 870**

Regular Session, 2014

HOUSE BILL NO. 111

BY REPRESENTATIVE LEGER

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A JOINT RESOLUTION

Proposing to amend Article VI, Section 26(E) of the Constitution of Louisiana, relative to parish ad valorem taxes; to authorize the governing authority of Orleans Parish to levy annually an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection; to provide relative to the uses of the proceeds of 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 amend Article VI, Section 26(E) of the Constitution of Louisiana, to read as follows:

§26. Parish Ad Valorem Tax

Section 26.

\* \* \*

(E) Additional Taxes for Orleans Parish.

(1) In addition to any millage authorized by Paragraph (A) of this Section, the governing authority of Orleans Parish may levy annually, ~~for the year 1991 and thereafter,~~ an additional ad valorem tax for fire protection not to exceed five ten mills on the dollar of assessed valuation and an additional ad valorem tax for police protection not to exceed five ten mills on the dollar of assessed valuation. ~~The~~

1 ~~millage rates for such additional ad valorem taxes may not be increased.~~  
 2 Notwithstanding the provisions of Article VII, Section 20(A), the homestead  
 3 exemption shall not extend to such additional ad valorem taxes. ~~Provided, however,~~  
 4 ~~that the~~ The additional revenues generated by these fire and police millages shall not  
 5 displace, replace, or supplant funding by the city of New Orleans for fire and police  
 6 protection for calendar year ~~1990~~ 2013 nor shall the level of funding for such  
 7 purposes by the city for that calendar year be decreased below such level in any  
 8 subsequent calendar year hereafter. Furthermore, the revenues generated by these  
 9 fire and police millages shall be used solely for fire and police protection services  
 10 that directly contribute to the safety of the residents of Orleans Parish. In the event  
 11 of either of the above, the authorization for such fire and police millages herein shall  
 12 be null, void, and of no effect. This provision shall mean that no appropriation for  
 13 any calendar year from such additional revenues shall be made for any purpose for  
 14 which a city appropriation was made in the previous year unless the total  
 15 appropriations for that calendar year from the city for such purpose exceed city  
 16 appropriations for the previous year. This provision shall in no way limit city  
 17 appropriations in excess of the minimum amounts herein established.

18 (2) Any additional ad valorem tax authorized by the amendment of  
 19 Subparagraph (1) of this Paragraph as approved by the voters in 2014 shall be levied  
 20 only if approved by a majority of the electors of Orleans Parish who vote on a  
 21 proposition authorizing the additional tax at an election held for that purpose.

22 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 23 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
 24 2014.

25 Section 3. Be it further resolved that on the official ballot to be used at the election,  
 26 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 27 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 28 follows:

29 Do you support an amendment to authorize the governing authority of  
 30 Orleans Parish to increase the annual millage rate levied for fire and police

1 protection, to require that the revenue from the fire and police millages be  
2 used for fire and police protection service enhancements, and to require that  
3 any increase be approved by the voters of Orleans Parish? (Amends Article  
4 VI, Section 26(E))

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE