A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(A) of the Constitution of Louisiana, to specify that the ad valorem property tax exemption for public lands and property shall not apply to land or property owned by another state or by a political subdivision of another state; 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 VII, Section 21(A) 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:

(A) Public lands; and other public property used for public purposes. Land or property owned by another state or owned by a political subdivision of another state shall not be exempt under this Paragraph.

*       *       *
Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 24, 2015.

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

Do you support an amendment to specify that the ad valorem property tax exemption for public lands and other public property shall not apply to land or property owned by another state or a political subdivision of another state?

(Amends Article VII, Section 21(A))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 360 Re-Reengrossed 2015 Regular Session Chaney

Abstract: Specifies that the ad valorem property tax exemption for public lands and property is not applicable to property owned by another state or by a political subdivision of another state.

Present constitution authorizes the imposition of ad valorem property taxes by local governments.

Present constitution provides an exemption from ad valorem property tax for public lands and other public property used for public purposes.

Proposed constitutional amendment changes present constitution by specifying that the exemption does not apply to land or property owned by another state or by a political subdivision of another state.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

(Amends Const. Art. VII, §21(A))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill:

1. Add a technical amendment.

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
The House Floor Amendments to the reengrossed bill:

1. Specify that the exemption does not apply to land or property owned by another state or by a political subdivision of another state.

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