

## DIGEST

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SB 87 Reengrossed

2021 Regular Session

Connick

Present constitution provides that for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, the governing authority of a levee district created before January 1, 2006, may levy an annual tax not to exceed 5 mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy an annual tax not to exceed 2 ½ mills on all taxable property situated within the alluvial portions of the district subject to overflow.

Present constitution provides that if the necessity to raise additional funds arises in any levee district created before January 1, 2006, for any purpose related to its authorized powers and functions, the tax may be increased. However, the tax increase shall take effect only if approved by a majority of the electors voting in an election held for that purpose.

Present constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, a district shall not levy a tax nor increase the rate of a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose.

Proposed constitutional amendment applies the 5 mill limitation to the Orleans Levee District and all levee districts except those created after January 1, 2006, and where a majority of the electors in the district failed to approve the constitutional amendment in an election held on Oct. 9, 2021, or a levee district created after Oct. 9, 2021.

Specifies submission of the amendment to the voters at the statewide election to be held on October 9, 2021.

(Amends Const. Art. VI, Sec. 39)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Provides for exceptions to the annual five mill tax for certain levee districts created after January 1, 2006.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Transportation, Highways and Public Works to the reengrossed bill:

1. Remove an exception that the five mill tax only apply to the Orleans Levee District and all levee districts created after Jan. 1, 2006 and existing on Jan. 1, 2021.
2. Add an election date of Oct. 9, 2021 for the majority of the electors in the district failed to approve the constitutional amendment in an election held on Oct. 9, 2021, or a levee district created after Oct. 9, 2021, relative to the authority to annually levy a tax on certain property not exempt from taxation.