
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

	DIGEST	
SB 115 Original	2025 Regular Session	Duplessis

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities. Further provides that certain property is exempt from ad valorem taxation, including the homestead exemption, which applies to the first \$7,500 of the assessed valuation of property.

Proposed constitutional amendment retains present constitution.

Present constitution provides that the assessment of a residential property receiving the homestead exemption which is owned and occupied by certain enumerated persons shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level.

Present constitution provides that the special assessment level applies to:

- (1) People 65 years of age or older.
- (2) People with service connected disability ratings of 50% or more.
- (3) Members of the U.S. Armed Forces or the La. National Guard who were killed in action, missing in action, or a prisoner of war for a period greater than 90 days.
- (4) People permanently totally disabled as determined by a final nonappealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution and authorizes a new special assessment level for people who meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the U.S. Dept. of Health and Human Services under its authority to revise the poverty line pursuant to federal law.

Present constitution provides certain requirements for the owner receiving a special assessment to keep the special assessment.

Proposed constitutional amendment retains present constitution requirements and further requires owners that meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the U.S. Dept. of Health and Human Services to remain the owner of the home and

continue to annually meet the federal poverty guidelines.

Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2026.

Proposed constitutional amendment is effective January 1, 2026.

Specifies submission of the amendment to the voters at the statewide election to be held on November 15, 2025.

(Adds Const. Art. VII, Sec. 18(G)(1)(a)(i)(ee) and (2)(a)(vi))