

SENATE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Senator Fesi to Engrossed Senate Bill No. 57 by Senator Fesi

AMENDMENT NO. 1

Delete the set of Senate Floor Amendments (SFASB57 3648 973) proposed by Senator Boudreaux and adopted by the Senate on April 30, 2025.

AMENDMENT NO. 2

Delete the set of Senate Floor Amendments (SFASB57 4564 1041) proposed by Senator Myers and adopted by the Senate on April 30, 2025.

AMENDMENT NO. 3

On page 1, line 2, after "Article VII," delete the remainder of the line and insert the following:

"Section 18(G)(1)(a)(ii) and (iii) of the Constitution of Louisiana, and to add Article VII, Section 18(G)(1)(a)(i)(ee) and (2)(a)(vi) of the Constitution of Louisiana,"

AMENDMENT NO. 4

On page 1, line 5, after "exemption;" delete the remainder of the line and insert the following:

"to increase income limitations for persons eligible to receive the special assessment level; to provide for the creation of a special assessment level for individuals who meet certain federal poverty guidelines; to provide for requirements to maintain the special assessment level; and to"

AMENDMENT NO. 5

On page 1, delete line 11 and insert the following:

"Section 18(G)(1)(a)(ii) and (iii) of the Constitution of Louisiana and to add Article VII, Section 18(G)(1)(a)(i)(ee) and (2)(a)(vi) of the Constitution of Louisiana, to read as follows:"

AMENDMENT NO. 6

On page 1, delete lines 15 through 17 and insert the following:

"(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section 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:

* * *

(ee) Any person who meets the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line pursuant to 42 U.S.C. 9902."

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for

the special assessment, exceeds one hundred **fifty** thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year ~~2026~~**2028**, and for each tax year thereafter, the one hundred **fifty** thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government. Notwithstanding any provision of this constitution to the contrary, a decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the special assessment level shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the special assessment level shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of this constitution.

(iii)(a) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

(b)The assessor may establish if a person's or persons' federal adjusted gross income, as reported on the Louisiana state tax return for the year prior to the application is eligible for the special assessment level by verifying the person's or persons' federal adjusted gross income with the secretary of the Department of Revenue."

AMENDMENT NO. 7

On page 2, delete lines 1 through 9

AMENDMENT NO. 8

On page 2, between lines 10 and 11, insert the following:

"(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:

(a)(i) * * *

(vi) The owner who meets the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services remains the owner of the home and continues to annually meet the federal poverty guidelines.

* * *"

AMENDMENT NO. 9

On page 2, delete lines 20 through 23, and insert the following:

"Do you support an amendment to increase the income limitation for persons that qualify for the special assessment level for residential property receiving the homestead exemption and to extend eligibility for the special assessment level for residential property receiving the homestead exemption to certain persons who annually meet federal poverty guidelines?

(Effective January 1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii) and (iii); Adds Article VII, Section 18(G)(1)(a)(i)(ee) and (2)(a)(vi))"