

2025 Regular Session

HOUSE BILL NO. 299

BY REPRESENTATIVE THOMPSON

CEMETERIES: Increases the maximum rate of ad valorem taxes the governing authority of Morehouse Parish is authorized to levy for public cemeteries and provides for the use of the proceeds of the taxes

1 AN ACT

2 To amend and reenact R.S. 33:2740.45, relative to Morehouse Parish; to increase the
3 maximum rate of ad valorem taxes the governing authority of the parish is authorized
4 to levy for public cemeteries; to provide for the use of the proceeds of the taxes; to
5 provide for the use of the proceeds of taxes from prior tax years; to provide for an
6 effective date; and to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:2740.45 is hereby amended and reenacted to read as follows:

12 §2740.45. Public ~~cemetery maintenance~~ cemeteries; ad valorem tax; Morehouse
13 Parish

14 A. In addition to the ad valorem tax authorized by R.S. 33:2740.1, the
15 governing authority of Morehouse Parish may levy ad valorem taxes in any ward in
16 Morehouse Parish not to exceed ~~two~~ three mills, to be used for the acquisition,
17 improvement, maintenance, and upkeep of public cemeteries located in such ward.

18 The taxes shall be levied only after the question of the imposition of the taxes has
19 been submitted to the qualified electors of such ward at an election to be conducted

1 in accordance with the general election laws of the state of Louisiana and a majority
2 of those voting in the election have voted in favor of the imposition of the taxes.

3 B. In addition to any previously authorized purposes, the governing authority
4 of Morehouse Parish may use unexpended proceeds of any tax levied pursuant to this
5 Section in tax years prior to 2025 for the acquisition and improvement of public
6 cemeteries located in any such ward.

7 Section 2. This Act shall become effective upon signature by the governor or, if not
8 signed by the governor, upon expiration of the time for bills to become law without signature
9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
10 vetoed by the governor and subsequently approved by the legislature, this Act shall become
11 effective on the day following such approval.

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 299 Engrossed

2025 Regular Session

Thompson

Abstract: Increases the maximum rate of ad valorem taxes the governing authority of Morehouse Parish is authorized to levy for public cemeteries and provides for the use of the proceeds of the taxes, including the use of proceeds from prior tax years.

Present law (R.S. 33:2740.1) authorizes a parish or a ward in any parish, subject to the approval of a majority of the property taxpayers both in number and assessed valuation, to levy an ad valorem tax not to exceed one mill on the dollar for a period not to exceed 10 years, to be used for the maintenance and upkeep of public cemeteries located therein. Provides that "ward" includes any district from which any member of any parish governing authority is elected.

Proposed law retains present law.

Present law (R.S. 33:2740.45) provides that in addition to the ad valorem tax authorized by present law (R.S. 33:2740.1), the governing authority of Morehouse Parish may levy ad valorem taxes in any ward in the parish not to exceed two mills, to be used for the maintenance and upkeep of public cemeteries located in such ward. Provides that the taxes shall be levied only after the question of the imposition of the taxes has been submitted to the qualified electors of such ward at an election to be conducted in accordance with the general election laws of the state and a majority of those voting in the election have voted in favor of the imposition of the taxes.

Proposed law increases the maximum allowed rate from two mills to three mills and provides that the taxes may additionally be used for acquisition and improvement of public cemeteries. Provides that in addition to any previously authorized purposes, the governing authority of Morehouse Parish may use unexpended proceeds of any tax levied pursuant to

present law (R.S. 33:2740.45) in tax years prior to 2025 for the acquisition and improvement of public cemeteries located in any such ward.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:2740.45)