

# ACT No. 493

2025 Regular Session

HOUSE BILL NO. 299

BY REPRESENTATIVE THOMPSON

AN ACT

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

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

Be it enacted by the Legislature of Louisiana:

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

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

A. In addition to the ad valorem tax authorized by R.S. 33:2740.1, the governing authority of Morehouse Parish may levy ad valorem taxes in any ward in Morehouse Parish not to exceed ~~two~~ three mills, to be used for the acquisition, improvement, maintenance, and upkeep of public cemeteries located in such ward. 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 of Louisiana and a majority of those voting in the election have voted in favor of the imposition of the taxes.

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

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_