

## RÉSUMÉ DIGEST

**ACT 493 (HB 299)**

**2025 Regular Session**

**Thompson**

Existing 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.

Prior law provided that in addition to the ad valorem tax authorized by existing law (R.S. 33:2740.1), the governing authority of Morehouse Parish could levy ad valorem taxes in any ward in the parish, not to exceed two mills and subject to voter approval, to be used for the maintenance and upkeep of public cemeteries located in such ward.

New law increases the maximum allowed rate from two mills to three mills, subject to voter approval. Provides that the taxes may be used for the acquisition, improvement, maintenance, and upkeep 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 in tax years prior to 2025 for the acquisition and improvement of public cemeteries located in any such ward.

Effective upon lapse of time for gubernatorial action (June 30, 2025).

(Amends R.S. 33:2740.45)