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## DIGEST

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HB 360 Re-Reengrossed

2015 Regular Session

Chaney

**Abstract:** Specifies that the ad valorem property tax exemption for public lands and property is not applicable to property owned by another state or by a political subdivision of another state.

Present constitution authorizes the imposition of ad valorem property taxes by local governments.

Present constitution provides an exemption from ad valorem property tax for public lands and other public property used for public purposes.

Proposed constitutional amendment changes present constitution by specifying that the exemption does not apply to land or property owned by another state or by a political subdivision of another state.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

(Amends Const. Art. VII, §21(A))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill:

1. Add a technical amendment.

The House Floor Amendments to the reengrossed bill:

1. Specify that the exemption does not apply to land or property owned by another state or by a political subdivision of another state.