HLS 16RS-1138 ORIGINAL

2016 Regular Session

HOUSE BILL NO. 505

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BY REPRESENTATIVE MIKE JOHNSON

TAX/AD VALOREM TAX: (Constitutional Amendment) Exempts widows of military personnel killed in the line of duty from payment of any ad valorem taxation on their personal property

## 1 A JOINT RESOLUTION 2 Proposing to Add Article VII, Section 21(M) of the Constitution of Louisiana, relative to ad 3 valorem property tax exemptions; to authorize an exemption for certain property 4 owned by an unmarried surviving spouse of a member of the military who was killed 5 while on active duty in the armed forces of the United States; to provide for 6 eligibility; to provide for limitations; to provide for effectiveness; to provide for 7 submission of the proposed amendment to the electors; and to provide for related 8 matters. 9 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members 10 elected to each house concurring, that there shall be submitted to the electors of the state of 11 Louisiana, for their approval or rejection in the manner provided by law, a proposal to 12 amend Article VII, Section 21(M) of the Constitution of Louisiana, to read as follows: 13 §21. Other Property Exemptions 14 Section 21. In addition to the homestead exemption provided for in Section 15 20 of this Article, the following property and no other shall be exempt from ad 16 valorem taxation:

1	(M) An unmarried surviving spouse of a person who died while on active
2	duty as a member of the armed forces of the United States is entitled to an exemption
3	from ad valorem tax for the total assessed value of their homestead.
4	(1) The exemption shall apply if:
5	(a) The property is eligible for the homestead exemption if the property was
6	the residence of the member of the armed forces when they died.
7	(b) The surviving spouse has not remarried.
8	(2) Once an unmarried surviving spouse has qualified for and taken the
9	exemption, if they then acquire a different property which qualifies for the
10	homestead exemption, they shall be entitled to an exemption on that subsequent
11	homestead, the exemption being limited in value to the amount of the exemption
12	claimed on the prior homestead in the last year for which the exemption was
13	claimed. The provisions of this Subparagraph shall not apply if the surviving spouse
14	has remarried.
15	Section 2. Be it further resolved that this proposed amendment shall be submitted
16	to the electors of the state of Louisiana at the statewide election to be held on November 8,
17	2016.
18	Section 3. Be it further resolved that this proposed amendment shall become
19	effective January 1, 2017.
20	Section 4. Be it further resolved that on the official ballot to be used at the election,
21	there shall be printed a proposition, upon which the electors of the state shall be permitted
22	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
23	follows:
24	Do you support an amendment to authorize an exemption from ad valorem
25	property tax for the total assessed value of the homestead of an unmarried
26	surviving spouse of a person who died while on active duty as a member of
27	the armed forces of the United States? (January 1, 2017) (Amends Article
28	VII, Section 21(M))

## **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 505 Original

2016 Regular Session

Mike Johnson

**Abstract:** Authorizes an ad valorem property tax exemption for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces.

<u>Present constitution</u> authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution establishes a variety of exemptions from ad valorem property taxation.

<u>Proposed constitutional amendment</u> authorizes an ad valorem property tax exemption for the total assessed value of the property for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces. The exemption shall apply if:

- (1) The property is eligible for the homestead exemption and the property was the residence of the member of the armed services when they died.
- (2) The surviving spouse has not remarried.

<u>Proposed constitutional amendment</u> further authorizes a continuance of the exemption for a different property under the following circumstances. Once an unmarried surviving spouse has qualified for and has taken the exemption, if they then acquire a different property which qualifies for the homestead exemption, they shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in last year for which the exemption was claimed.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 8, 2016.

Effective Jan. 1, 2017.

(Adds Const. Art. VII, Sec. 21(M))