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**HOUSE COMMITTEE AMENDMENTS**

2016 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 505 by Representative Mike Johnson

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1 AMENDMENT NO. 1

2 On page 1, line 6, after "eligibility;" and before "to provide" insert "to require the  
3 establishment of an application process; to require the submission of certain information and  
4 sworn statements;"

5 AMENDMENT NO. 2

6 On page 2, line 1, after "(M)" and before "An" insert "(1)"

7 AMENDMENT NO. 3

8 On page 2, line 2, after "States" and before "is" insert the following:

9 "or the Louisiana National Guard, or while performing their duties as a state police  
10 officer, or a law enforcement or fire protection officer who qualified for the salary  
11 supplement authorized in Section 10(D)(3) of this Article"

12 AMENDMENT NO. 4

13 On page 2, at the end of line 3, insert the following:

14 "The exemption shall apply beginning in the tax year in which the person died and  
15 shall only be applicable if all of the following conditions are met:"

16 AMENDMENT NO. 5

17 On page 2, delete line 4 in its entirety

18 AMENDMENT NO. 6

19 On page 2, line 6, after "forces" and before "when" insert the following:

20 "of the United States or the Louisiana National Guard, the member of the state  
21 police, or the law enforcement or fire protection officer"

22 AMENDMENT NO. 7

23 On page 2, between lines 7 and 8, insert the following:

24 "(c) The surviving spouse annually provides evidence of their eligibility for  
25 the exemption in accordance with the requirements of Subparagraph (2) of this  
26 Paragraph.

27 (2) Each assessor shall establish a procedure whereby a person may annually  
28 apply for the exemption. Eligibility for the exemption shall be established by the  
29 production of documents and certification of information by the surviving spouse to  
30 the assessor as follows:

31 (a) In an initial application for the exemption, the surviving spouse shall  
32 produce documentation issued by their deceased spouses' employer evidencing the  
33 death.

1                    (b) For purposes of the continuation of an existing exemption, the surviving  
2                    spouse shall annually provide a sworn statement to the assessor attesting to the fact  
3                    that they have not remarried."

4                    AMENDMENT NO. 8

5                    On page 2, at the beginning of line 8, delete "(2)" and insert "(3)"

6                    AMENDMENT NO. 9

7                    On page 2, line 13, after "claimed." delete the remainder of the line and delete line 14 in its  
8                    entirety and insert the following:

9                    "The assessor may require the submission of certain information concerning the  
10                    amount of the exemption on the prior homestead for purposes of determining the  
11                    extent of the exemption available for the subsequent homestead."

12                    AMENDMENT NO. 10

13                    On page 2, line 27, after "States" and before the question mark "?" insert the following:

14                    "or the Louisiana National Guard, or while performing their duties as a state police,  
15                    law enforcement, or fire protection officer"