

2017 Regular Session

HOUSE BILL NO. 145

BY REPRESENTATIVE GAROFALO

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Establishes an ad valorem property tax exemption for the surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, or paramedic

A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, relative
3 to ad valorem tax exemptions; to authorize an exemption for certain property owned
4 by the surviving spouse of a person who died while performing duties as an
5 emergency medical responder, technician, or paramedic; to provide for eligibility;
6 to provide for effectiveness; to provide for submission of the proposed amendment
7 to the electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9 elected to each house concurring, that there shall be submitted to the electors of the state of
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
11 amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

13 Section 21. In addition to the homestead exemption provided for in Section
14 20 of this Article, the following property and no other shall be exempt from ad
15 valorem taxation:

* * *

17 (M)(1)(a) For ad valorem taxes due in 2017 and thereafter, an unmarried
18 surviving spouse of a person who died while on active duty as a member of the
19 armed forces of the United States or the Louisiana National Guard, or while

1 performing their duties as a state police officer, or a law enforcement or fire
2 protection officer who qualified for the salary supplement authorized in Section
3 10(D)(3) of this Article is entitled to an exemption from ad valorem tax for the total
4 assessed value of their homestead. The exemption shall apply beginning in the tax
5 year in which the person died or 2017, whichever is later, and shall be applicable
6 only if all of the following conditions enumerated in Subsubparagraph (c) of this
7 Subparagraph are met:

(b) For ad valorem taxes due in 2018 and thereafter, an unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, or paramedic, as such terms may be defined by law, is entitled to an exemption from ad valorem tax for the total assessed value of their homestead. The exemption shall apply beginning in the tax year in which the person died or 2018, whichever is later, and shall be applicable only if all of the conditions enumerated in Subsubparagraph (c) of this Subparagraph are met:

15 (a) (c)(i) The property is eligible for the homestead exemption and the
16 property was the residence of the member of the armed forces of the United States
17 or the Louisiana National Guard, the state police officer, or the law enforcement or
18 fire protection officer, or emergency medical responder, technician, or paramedic
19 when the member or, officer, or emergency responder died.

(b) (ii) The surviving spouse has not remarried.

(e) (iii) The surviving spouse annually provides evidence of their eligibility for the exemption in accordance with the requirements of Subparagraph (2) of this Paragraph.

24 * * *

25 Section 2. Be it further resolved that this proposed amendment shall be submitted
26 to the electors of the state of Louisiana at the statewide election to be held on October 14,
27 2017.

28 Section 3. Be it further resolved that the provisions of the amendment contained in
29 this Joint Resolution shall become effective on January 1, 2018.

1 Section 4. Be it further resolved that on the official ballot to be used at the election,
2 there shall be printed a proposition, upon which the electors of the state shall be permitted
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
4 follows:

5 Do you support an amendment to authorize an exemption from ad valorem
6 property tax for the total assessed value of the homestead of an unmarried
7 surviving spouse of a person who died while performing their duties as an
8 emergency medical responder, technician, or paramedic? (Effective
9 January 1, 2018) (Amends Article VII, Section 21(M)(1))

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 145 Original

2017 Regular Session

Garofalo

Abstract: Authorizes an exemption from ad valorem property tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, or paramedic.

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

Present constitution authorizes an ad valorem property tax exemption for ad valorem taxes due in 2017 and thereafter for the total assessed value of the property of the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces or La. National Guard, or while performing their duties as a state police officer, or a law enforcement or fire protection officer who qualified for state supplemental pay.

Present constitution establishes the following eligibility requirements for the exemptions:

- (1) The property is eligible for the homestead exemption and was the residence of the member or officer when they died.
- (2) The surviving spouse has not remarried.
- (3) The surviving spouse annually provides evidence of their eligibility for the exemption.

Present constitution requires that each assessor establish a procedure whereby a person may annually apply for the exemption, which includes the submission of certain documents concerning proof of the death and the surviving spouse's marital status.

Present constitution further authorizes a continuance of the exemption for a different property under certain circumstances.

Proposed constitutional amendment, beginning Jan. 1, 2018, authorizes the exemption provided for in present constitution for the surviving spouse of a person who died on or after Jan. 1, 2018, while performing their duties as an emergency medical responder, technician, or paramedic, as such terms may be defined by law.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

Effective January 1, 2018.

(Amends Art. VII, §21(M)(1))