2017 Regular Session

HOUSE BILL NO. 259

BY REPRESENTATIVE ZERINGUE

LEVEES: (Constitutional Amendment) Provides relative to the taxing authority of levee districts

1	A JOINT RESOLUTION
2	Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to the
3	taxing authority of levee districts; to provide for equal taxing authority of levee
4	districts; to provide for submission of the proposed amendment to the electors; and
5	to provide for related matters.
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7	elected to each house concurring, that there shall be submitted to the electors of the state of
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
9	amend Article VI, Section 39 of the Constitution of Louisiana, to read as follows:
10	§39. Levee District Taxes
11	Section 39.(A) District Tax; Millage Limit. For the purpose of constructing
12	and maintaining levees, levee drainage, flood protection, hurricane flood protection,
13	and for all other purposes incidental thereto, the governing authority of a levee
14	district created prior to January 1, 2006, may levy annually a tax not to exceed five
15	mills, except the Board of Levee Commissioners of the Orleans Levee District which
16	may levy annually a tax not to exceed two and one-half mills on the dollar of the
17	assessed valuation of all taxable property situated within the alluvial portions of the
18	district subject to overflow.
19	(B) Millage Increase. If the necessity to raise additional funds arises in any
20	levee district created prior to January 1, 2006, for any purpose set forth in Paragraph

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	(A) of this Section, or for any other purpose related to its authorized powers and
2	functions as specified by law, the tax may be increased. However, the necessity and
3	the rate of the increase shall be submitted to the electors of the district, and the tax
4	increase shall take effect only if approved by a majority of the electors voting
5	thereon in an election held for that purpose.
6	(C) Districts Created After January 1, 2006. For any purpose set forth in
7	Paragraph (A) of this Section, the governing authority of a levee district created after
8	January 1, 2006, may annually levy a tax on all property not exempt from taxation
9	situated within the alluvial portions of the district subject to overflow. However,
10	such a district shall not levy such a tax nor increase the rate of such a tax unless the
11	levy or the increase is approved by a majority of the electors of the district who vote
12	in an election held for that purpose. If the district is comprised of territory in more
13	than one parish, approval by a majority of the electors who vote in each parish
14	comprising the district is also required for any such levy or increase.
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 October 14,
17	2017.
18	Section 3. Be it further resolved that on the official ballot to be used at the election,
19	there shall be printed a proposition, upon which the electors of the state shall be permitted
20	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
21	follows:
22	Do you support an amendment that authorizes any levee district created after
23	January 1, 2006, to levy annually a tax not to exceed five mills on taxable

25 VI, Section 39)

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Page 2 of 3

property situated in the district? (Effective January 1, 2018) (Amends Article

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 259 Original	2017 Regular Session	Zeringue
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Abstract: Authorizes levee districts created after January 1, 2006, to levy up to a five-mill tax without a vote of the people.

<u>Present constitution</u> authorizes levee districts created prior to Jan. 1, 2006, to levy a property tax of up to five mills, except that the Orleans Levee District may only levy up to a two and one-half mill tax.

<u>Present constitution</u> authorizes levee districts created after Jan. 1, 2006, to levy a property tax only if approved by a majority of electors of the district. Further, <u>present constitution</u> requires that if the district is comprised of more than one parish, the tax must be approved by a majority of electors in each parish.

<u>Proposed constitutional amendment</u> changes <u>present constitution</u> by authorizing any levee district created after Jan. 1, 2006, to levy a property tax of up to five mills without a vote of the people just as those districts created prior to Jan. 1, 2006, are authorized to do in the <u>present constitution</u>.

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

(Amends Const. Art. VI, §39)