



1 ~~duty as a~~ under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this  
2 Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this  
3 Paragraph are met.

4 (1)(a) For ad valorem taxes due in 2017 and thereafter, the exemption shall  
5 apply beginning in the tax year in which any of the following persons died or 2017,  
6 whichever is later:

7 (i) A member of the armed forces of the United States or the Louisiana  
8 National Guard ~~who died while on active duty, or while performing their duties as~~  
9 a.

10 (ii) A state police officer, ~~or a~~ who died while on duty.

11 (iii) A law enforcement or fire protection officer who qualified for the salary  
12 supplement authorized in Section 10(D)(3) of this Article ~~is entitled to an exemption~~  
13 from ad valorem tax for the total assessed value of their homestead. ~~The exemption~~  
14 shall apply beginning in the tax year in which the person died or 2017, whichever is  
15 later, and shall be applicable only if all of the following conditions are met: ~~who died~~  
16 while on duty.

17 (b) For ad valorem taxes due in 2018 and thereafter, the exemption shall  
18 apply beginning in the tax year in which any of the following persons died or 2018,  
19 whichever is later:

20 (i) An emergency medical responder, technician, or paramedic, as such terms  
21 may be defined by law, who died while performing the duties of their employment.

22 (ii) A volunteer firefighter, verified by the Office of the State Fire Marshal  
23 to have died while performing firefighting duties.

24 (iii) A law enforcement or fire protection officer who died while on duty and  
25 who would have qualified for the salary supplement authorized in Section 10(D)(3)  
26 of this Article if he had completed the first year of his employment before his death.

27 ~~(a)~~ (c)(i) The property is eligible for the homestead exemption and the  
28 property was the residence of the person enumerated in Subsubparagraph (a) or (b)  
29 of this Subparagraph at the time of their death.



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:

- (1) An emergency medical responder, technician, or paramedic, as such terms may be defined by law.
- (2) A volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties.
- (3) A law enforcement or fire protection officer who would have qualified for state supplemental pay if they had completed their first year of employment before their death.

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

Effective Jan. 1, 2018.

(Amends Const. Art. VII, §21(M)(1))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add authorization for the exemption for certain volunteer firefighters and certain law enforcement and fire protection officers.