HLS 17RS-235 ENGROSSED

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

1 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, law enforcement or fire protection officer, paramedic, or volunteer firefighter; to provide for eligibility; to provide for 6 7 effectiveness; to provide for submission of the proposed amendment to the electors; 8 and to provide for related 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)(1) 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: 17 18 (M)<del>(1)</del> For ad valorem taxes due in 2017 and thereafter, an There is hereby 19 established an exemption from ad valorem tax for the total assessed value of the 20 homestead of the unmarried surviving spouse of a person who died while on active

Page 1 of 4

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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 <u>.</u>
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 <u>person enumerated in Subsubparagraph (a) or (b)</u>
29	of this Subparagraph at the time of their death.

1	(b) (ii) The surviving spouse has not remarried.
2	(c) (iii) The surviving spouse annually provides evidence of their eligibility
3	for the exemption in accordance with the requirements of Subparagraph (2) of this
4	Paragraph.
5	* * *
6	Section 2. Be it further resolved that this proposed amendment shall be submitted
7	to the electors of the state of Louisiana at the statewide election to be held on October 14,
8	2017.
9	Section 3. Be it further resolved that the provisions of the amendment contained in
10	this Joint Resolution shall become effective on January 1, 2018.
11	Section 4. Be it further resolved that on the official ballot to be used at the election,
12	there shall be printed a proposition, upon which the electors of the state shall be permitted
13	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
14	follows:
15	Do you support an amendment to authorize an exemption from ad valorem
16	property tax for the total assessed value of the homestead of an unmarried
17	surviving spouse of a person who died while performing their duties as an
18	emergency medical responder, technician, paramedic, volunteer firefighter,
19	or a law enforcement or fire protection officer? (Effective January 1, 2018)
20	(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 Engrossed

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, paramedic, volunteer firefighter, or law enforcement or fire protection officer.

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

## Page 3 of 4

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<u>Present constitution</u> 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.

<u>Present constitution</u> 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.

<u>Present constitution</u> 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.

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

<u>Proposed constitutional amendment</u>, beginning Jan. 1, 2018, authorizes the exemption provided for in <u>present constitution</u> 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 <u>House Committee on Ways and Means</u> to the <u>original</u> bill:

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