2017 Regular Session

HOUSE BILL NO. 145

BY REPRESENTATIVES GAROFALO, ROBBY CARTER, CREWS, CROMER, JENKINS, MAGEE, AND GREGORY MILLER

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,
6	paramedic, or volunteer firefighter; to provide for eligibility; to provide for
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	* * *

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

1	(M)(1) For ad valorem taxes due in 2017 and thereafter, an There is hereby
2	established an exemption from ad valorem tax for the total assessed value of the
3	homestead of the unmarried surviving spouse of a person who died while on active
4	duty as a under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this
5	Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this
6	Paragraph are met.
7	(1)(a) For ad valorem taxes due in 2017 and thereafter, the exemption shall
8	apply beginning in the tax year in which any of the following persons died or 2017,
9	whichever is later:
10	(i) A member of the armed forces of the United States or the Louisiana
11	National Guard who died while on active duty, or while performing their duties as
12	ā <u>.</u>
13	(ii) A state police officer, or a who died while on duty.
14	(iii) A law enforcement or fire protection officer who qualified for the salary
15	supplement authorized in Section 10(D)(3) of this Article is entitled to an exemption
16	from ad valorem tax for the total assessed value of their homestead. The exemption
17	shall apply beginning in the tax year in which the person died or 2017, whichever is
18	later, and shall be applicable only if all of the following conditions are met: who died
19	while on duty.
20	(b) For ad valorem taxes due in 2018 and thereafter, the exemption shall
21	apply beginning in the tax year in which any of the following persons died or 2018,
22	whichever is later:
23	(i) An emergency medical responder, technician, or paramedic, as such terms
24	may be defined by law, who died while performing the duties of their employment.
25	(ii) A volunteer firefighter, verified by the Office of the State Fire Marshal
26	to have died while performing firefighting duties.
27	(iii) A law enforcement or fire protection officer who died while on duty and
28	who would have qualified for the salary supplement authorized in Section 10(D)(3)
29	of this Article if he had completed the first year of his employment before his death.

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

<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.

The Committee Amendments Proposed by <u>House Committee on Civil Law and</u> <u>Procedure to the engrossed bill:</u>

1. Add technical amendments.