The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Xavier I. Alexander.

DIGEST

SB 87 Original 2021 Regular Session Connick

Present constitution provides that for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, the governing authority of a levee district created before January 1, 2006, may levy an annual tax not to exceed 5 mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy an annual tax not to exceed 2 ½ mills on all taxable property situated within the alluvial portions of the district subject to overflow.

Present constitution provides that if the necessity to raise additional funds arises in any levee district created before January 1, 2006, for any purpose related to its authorized powers and functions, the tax may be increased. However, the tax increase shall take effect only if approved by a majority of the electors voting in an election held for that purpose.

Present constitution provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after January 1, 2006, may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, a district shall not levy a tax nor increase the rate of a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose.

Proposed constitutional amendment applies the 5 mill limitation to the Orleans Levee District and all levee districts irrespective of the district's creation date.

Specifies submission of the amendment to the voters at the statewide election to be held on October 9, 2021.

(Amends Const. Art. VI, Sec. 39)