SLS 21RS-290

ENGROSSED

2021 Regular Session

SENATE BILL NO. 87

BY SENATOR CONNICK

LEVEES. Constitutional amendment to provide for the taxing authority of levee districts. (2/3 - CA13s1(A))

1	A JOINT RESOLUTION
2	Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to
3	taxing authority of levee districts; to provide for the millage limits on certain levee
4	districts; and to specify an election for submission of the proposition to electors and
5	provide a ballot proposition.
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, for
8	their approval or rejection in the manner provided by law, a proposal to amend Article VI,
9	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

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district subject to overflow.

(B) Millage Increase. If the necessity to raise additional funds arises in any
levee district created prior to January 1, 2006, for any purpose set forth in Paragraph
(A) of this Section, or for any other purpose related to its authorized powers and
functions as specified by law, the tax may be increased. However, the necessity and
the rate of the increase shall be submitted to the electors of the district, and the tax
increase shall take effect only if approved by a majority of the electors voting
thereon in an election held for that purpose.

9 (C) Districts Created After January 1, 2006. For any purpose set forth in 10 Paragraph (A) of this Section, the governing authority of a levee district created after 11 January 1, 2006, may annually levy a tax on all property not exempt from taxation 12 situated within the alluvial portions of the district subject to overflow. However, such 13 a district shall not levy such a tax nor increase the rate of such a tax unless the levy 14 or the increase is approved by a majority of the electors of the district who vote in 15 an election held for that purpose. If the district is comprised of territory in more than 16 one parish, approval by a majority of the electors who vote in each parish comprising 17 the district is also required for any such levy or increase.

18 Section 2. Be it further resolved that this proposed amendment shall be submitted
19 to the electors of the state of Louisiana at the statewide election to be held on October 9,
20 2021.

Section 3. Be it further resolved that on the official ballot to be used at said election
there shall be printed a proposition, upon which the electors of the state shall be permitted
to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
follows:

Do you support an amendment for levee districts that eliminates the
restrictions relative to the taxing authority granted levee districts created after
January 1, 2006, and the Orleans Levee District?
(Amends Article VI, Section 39)

Page 2 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions. The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Xavier I. Alexander.

SB 87 Engrossed

DIGEST 2021 Regular Session

Connick

<u>Present constitution</u> 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 $\frac{1}{2}$ mills on all taxable property situated within the alluvial portions of the district subject to overflow.

<u>Present constitution</u> 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.

<u>Present constitution</u> provides that for any purpose set forth in <u>present constitution</u> 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.

<u>Proposed constitutional amendment</u> 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)