

2023 Regular Session

SENATE BILL NO. 127

BY SENATOR DUPLESSIS

TAX/AD VALOREM. Constitutional amendment to authorize the local governing authority of each parish to provide a limited ad valorem tax exemption for qualified first responders. (2/3 - CA13s1(A))

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 21(O) of the Constitution of Louisiana, relative to
3 ad valorem tax exemptions; to provide for an ad valorem tax exemption for certain
4 first responders; to require the parish governing authority to approve the ad valorem
5 tax exemption; to provide for exemption amounts; to require the tax assessor to
6 establish a procedure to apply for the exemption; to provide for eligibility; to require
7 taxing authorities to absorb the loss of revenue as a result of the exemptions; to
8 provide relative to reappraisals; and to specify an election for submission of the
9 proposition to electors and provide a ballot proposition.

10 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
11 elected to each house concurring, that there shall be submitted to the electors of the state, for
12 their approval or rejection in the manner provided by law, a proposal to amend Article VII,
13 Section 21(O) of the Constitution of Louisiana, to read as follows:

14 §21. Other Property Exemptions

15 Section 21. In addition to the homestead exemption provided for in Section
16 20 of this Article, the following property and no other shall be exempt from ad
17 valorem taxation:

* * *

(O)(1) In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

(2) For the purposes of this Paragraph, "first responder" shall mean a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

(a) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.

(b) Fire protection personnel.

(c) An individual certified as emergency medical services personnel.

(d) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

(3) The exemption provided for in this Paragraph shall only apply in a parish if it is approved by the parish governing authority.

(4) Each tax assessor shall establish a procedure whereby a person may annually apply for the exemption which shall include the production of documents by the first responder. In the application for the exemption, the first responder shall produce documentation issued by his employer evidencing employment for the taxable period for which the exemption is being requested.

(5) Notwithstanding any provision of this Constitution to the contrary, any decrease in the total amount of ad valorem tax collected by the taxing authority as a result of an ad valorem tax exemption granted pursuant to this

1 **Paragraph shall be absorbed by the taxing authority and shall not create any**
 2 **additional tax liability for other taxpayers in the taxing district as a result of**
 3 **any subsequent reappraisal and valuation or millage adjustment.**
 4 **Implementation of the exemption authorized in this Paragraph shall neither**
 5 **trigger nor be cause for a reappraisal of property or an adjustment of millages.**

6 **(6) Property receiving an exemption pursuant to Section 21(K) of this**
 7 **Article is ineligible for the exemption in this Paragraph.**

8 Section 2. Be it further resolved that this proposed amendment shall be submitted
 9 to the electors of the state of Louisiana at the statewide election to be held on October 14,
 10 2023.

11 Section 3. Be it further resolved that on the official ballot to be used at said 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 the local governing authority of
 16 a parish to provide an ad valorem tax exemption for qualified first
 17 responders?

18 (Amends Article VII, Section 21(O))

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Tracy Sabina Sudduth.

DIGEST

SB 127 Original

2023 Regular Session

Duplessis

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution provides that certain property is exempt from ad valorem taxation, including the homestead exemption, which applies to the first \$7,500 of the assessed valuation of property.

Proposed constitutional amendment authorizes a parish governing authority to approve an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

Proposed constitutional amendment defines "first responder" as a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

- (1) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.
- (2) Fire protection personnel.
- (3) An individual certified as emergency medical services personnel.
- (4) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

Proposed constitution amendment shall only apply in a parish if it is approved by the parish governing authority.

Proposed constitution amendment requires that each tax assessor establish a procedure whereby a person may annually apply for exemption.

Proposed constitutional amendment requires any decrease in the total amount of ad valorem tax collected by the taxing authority to be absorbed by the taxing authority. Provides that implementation of the exemption shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

Present constitution exempts certain veterans from ad valorem taxation.

Proposed constitutional amendment provides that certain veterans already receiving an exemption under the present constitution are ineligible for the proposed constitutional amendment exemption.

Specifies submission of the amendment to the voters at the statewide election to be held on October 14, 2023.

(Amends Const. Art. VII, Sec. 21(O))