
SENATE FLOOR AMENDMENTS

2024 Third Extraordinary Session

Amendments proposed by Senator Foil to Re-Reengrossed House Bill No. 7 by Representative Emerson

1 AMENDMENT NO. 1

2 Delete Senate Committee Amendment No. 16 proposed by the Senate Committee on
3 Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November
4 19, 2024.

5 AMENDMENT NO. 2

6 Delete Senate Committee Amendment No. 23 proposed by the Senate Committee on
7 Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November
8 19, 2024.

9 AMENDMENT NO. 3

10 Delete Senate Committee Amendment No. 49 proposed by the Senate Committee on
11 Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November
12 19, 2024.

13 AMENDMENT NO. 4

14 In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and
15 Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 1, at the end of line
16 2, delete "to authorize" and at the beginning of line 3, delete "the legislature to establish a
17 fee for geologic sequestration;"

18 AMENDMENT NO. 5

19 In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue
20 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines
21 4 through 14 in their entirety and insert the following:

22 "(6) Taxes collected on behalf of a taxing authority by any collector shall be
23 held in trust by the collector and shall be the property of the taxing authority for
24 which they are collected.

25 (7) Nothing in this Paragraph or in Article VI of this constitution shall
26 impede the operations or funding of the Uniform Local Sales Tax Board established
27 by law. Notwithstanding any other provision of this constitution to the contrary, the
28 Uniform Local Sales Tax Board shall exercise any authority provided to it by law,
29 provided that any change to the membership or reduction in the authority of the
30 board, as effective on July 1, 2024, shall be by law enacted only by a vote of
31 two-thirds of the elected members of each house of the legislature."

32 AMENDMENT NO. 6

33 In Senate Committee Amendment No. 11 proposed by the Senate Committee on Revenue
34 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, line 16,
35 change "three quarter's" to "three-quarters"

36 AMENDMENT NO. 7

37 In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue
38 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines
39 23 through 26 in their entirety and insert the following:

1 "On page 8, line 9, after "~~thousand dollars~~," and before "one-fifth" insert "one-half of
2 severance tax on brine that is not produced as an incident to the production of oil and gas,
3 unless the brine is saved, retained, used, or sold for the purpose of extracting the constituent
4 parts, minerals, elements, or compounds,"

5 AMENDMENT NO. 8

6 In Senate Committee Amendment No. 19 proposed by the Senate Committee on Revenue
7 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, line 2, after
8 "(Direct)" and before "shall" insert "means of finance"

9 AMENDMENT NO. 9

10 In Senate Committee Amendment No. 21 proposed by the Senate Committee on Revenue
11 and Fiscal Affairs and adopted by the Senate by November 19, 2024, on page 3, delete line
12 7, and insert "(Direct) means of finance"

13 AMENDMENT NO. 10

14 In Senate Committee Amendment No. 22 proposed by the Senate Committee on Revenue
15 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, at the end
16 of line 9, insert:

17 "in their entirety and insert the following:

18 "(d) The legislature may provide by law for exceptions to application of the
19 limit calculated pursuant to the provisions of this Section."

20 AMENDMENT NO. 11

21 In Senate Committee Amendment No. 29 proposed by the Senate Committee on Revenue
22 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, delete line
23 29, insert the following:

24 "(5) The Local Revenue Fund.
25 (6) Any other fund designated by law as a program fund."

26 AMENDMENT NO. 12

27 In Senate Committee Amendment No. 39 proposed by the Senate Committee on Revenue
28 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, delete line
29 18 in its entirety and insert the following:

30 ""(f) Business inventory 15%""

31 AMENDMENT NO. 13

32 In Senate Committee Amendment No. 40 proposed by the Senate Committee on Revenue
33 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, at end of
34 line 20, change "(h)" to "(g)"

35 AMENDMENT NO. 14

36 In Senate Committee Amendment No. 41 proposed by the Senate Committee on Revenue
37 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, line 23, after
38 "parish" delete "governing authority"

1 AMENDMENT NO. 15

2 In Senate Committee Amendment No. 48 proposed by the Senate Committee on Revenue
3 and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 5, delete line
4 25 in its entirety and insert the following:

5 "valorem tax pursuant to this Section.

6 (C)(1)(a) In addition to the homestead exemption authorized pursuant to the
7 provisions of Section 34 of this Article, which applies to the first seven thousand five
8 hundred dollars of the assessed valuation of property, the next two thousand five
9 hundred dollars of the assessed valuation of property receiving the homestead
10 exemption that is owned and occupied by a veteran with a service-connected
11 disability rating of fifty percent or more but less than seventy percent by the United
12 States Department of Veterans Affairs shall be exempt from ad valorem taxation.
13 The surviving spouse of a deceased veteran with a service-connected disability rating
14 of fifty percent or more but less than seventy percent by the United States
15 Department of Veterans Affairs shall be eligible for this exemption if the surviving
16 spouse occupies and remains the owner of the property, whether or not the
17 exemption was in effect on the property prior to the death of the veteran. If property
18 eligible for the exemption provided for in this Subsubparagraph has an assessed
19 value in excess of ten thousand dollars, ad valorem property taxes shall apply to the
20 assessment in excess of ten thousand dollars.

21 (b) In addition to the homestead exemption authorized pursuant to the
22 provisions of Section 34 of this Article, which applies to the first seven thousand five
23 hundred dollars of the assessed valuation of property, the next four thousand five
24 hundred dollars of the assessed valuation of property owned and occupied by a
25 veteran with a service-connected disability rating of seventy percent or more but less
26 than one hundred percent by the United States Department of Veterans Affairs shall
27 be exempt from ad valorem taxation. The surviving spouse of a deceased veteran
28 with a service-connected disability rating of seventy percent or more but less than
29 one hundred percent by the United States Department of Veterans Affairs shall be
30 eligible for this exemption if the surviving spouse occupies and remains the owner
31 of the property, whether or not the exemption was in effect on the property prior to
32 the death of the veteran. If property eligible for the exemption provided for in this
33 Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad
34 valorem property taxes shall apply to the assessment in excess of twelve thousand
35 dollars.

36 (c) In addition to the homestead exemption authorized pursuant to the
37 provisions of Section 34 of this Article, which applies to the first seven thousand five
38 hundred dollars of the assessed valuation of property, the remaining assessed
39 valuation of property receiving the homestead exemption that is owned and occupied
40 by a veteran with a service-connected disability rating of one hundred percent
41 unemployability or totally disabled by the United States Department of Veterans
42 Affairs shall be exempt from ad valorem taxation. The surviving spouse of a
43 deceased veteran with a service-connected disability rating of one hundred percent
44 unemployability or totally disabled by the United States Department of Veterans
45 Affairs shall be eligible for this exemption if the surviving spouse occupies and
46 remains the owner of the property, whether or not the exemption was in effect on the
47 property prior to the death of the veteran.

48 (2) Notwithstanding any provision of this Constitution to the contrary, the
49 property assessment of a property for which an exemption established pursuant to
50 this Paragraph has been claimed, to the extent of the applicable exemption, shall not
51 be treated as taxable property for purposes of any subsequent reappraisals and
52 valuation for millage adjustment purposes. The decrease in the total amount of ad
53 valorem tax collected by a taxing authority as a result of the exemption shall be
54 absorbed by the taxing authority and shall not create any additional tax liability for
55 other taxpayers in the taxing district as a result of any subsequent reappraisal and
56 valuation or millage adjustment. Implementation of the exemption authorized in this
57 Paragraph shall neither trigger nor be cause for a reappraisal of property or an
58 adjustment of millages.

1 (3) A trust shall be eligible for the exemption provided for in this Paragraph
 2 as provided by law.

3 (D) Special Assessment Level.

4 (1)(a)(i) The assessment of residential property receiving the homestead
 5 exemption which is owned and occupied by any of the following and who meet all
 6 of the other requirements of this Section shall not be increased above the total
 7 assessment of that property for the first year that the owner qualifies for and receives
 8 the special assessment level, provided that such person or persons remain qualified
 9 for and receive the special assessment level:

10 (aa) People who are sixty-five years of age or older.

11 (bb) People who have a service-connected disability rating of fifty percent
 12 or more by the United States Department of Veterans Affairs.

13 (cc) Members of the armed forces of the United States or the Louisiana
 14 National Guard who owned and last occupied such property who are killed in action,
 15 or who are missing in action or are a prisoner of war for a period exceeding ninety
 16 days.

17 (dd) Any person or persons permanently totally disabled as determined by a
 18 final non-appealable judgment of a court or as certified by a state or federal
 19 administrative agency charged with the responsibility for making determinations
 20 regarding disability.

21 (ii) Any person or persons shall be prohibited from receiving the special
 22 assessment as provided in this Section if such person's or persons' adjusted gross
 23 income, as reported in the federal tax return for the year prior to the application for
 24 the special assessment, exceeds one hundred thousand dollars. For persons applying
 25 for the special assessment whose filing status is married filing separately, the
 26 adjusted gross income for purposes of this Section shall be determined by combining
 27 the adjusted gross income on both federal tax returns. Beginning for the tax year
 28 2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be
 29 adjusted annually by the Consumer Price Index as reported by the United States
 30 Government.

31 (iii) An eligible owner or the owner's spouse or other legally qualified
 32 representative shall apply for the special assessment level by filing a signed
 33 application establishing that the owner qualifies for the special assessment level with
 34 the assessor of the parish or, in the parish of Orleans, the assessor of the district
 35 where the property is located.

36 (iv) An owner who is below the age of sixty-five and who has applied for and
 37 received the special assessment level may qualify for and receive the special
 38 assessment level in the subsequent year by certifying to the assessor of the parish
 39 that such person or persons' adjusted gross income in the prior tax year satisfied the
 40 income requirement of this Section. The provisions of this Item shall not apply to an
 41 owner who has qualified for and received the special assessment level for persons
 42 sixty-five years of age or older or to such owner's surviving spouse as described in
 43 Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled
 44 as provided for in Subitem (i)(dd) of this Subsubparagraph.

45 (b) Any millage rate applied to the special assessment level shall not be
 46 subject to a limitation.

47 (2) Provided such owner is qualified for and receives the special assessment
 48 level, the special assessment level shall remain on the property as long as:

49 (a)(i) The owner who is sixty-five years of age or older, or that owner's
 50 surviving spouse who is fifty-five years of age or older or who has minor children,
 51 remains the owner of the property.

52 (ii) The owner who has a service-connected disability of fifty percent or
 53 more, or that owner's surviving spouse who is forty-five years of age or older or who
 54 has minor children, remains the owner of the property.

55 (iii) The spouse of the owner who is killed in action remains the owner of the
 56 property.

57 (iv) The first day of the tax year following the tax year in which an owner
 58 who was missing in action or was a prisoner of war for a period exceeding ninety
 59 days is no longer missing in action or a prisoner of war.

1 (v) Even if the ownership interest of any surviving spouse or spouse of an
 2 owner who is missing in action as provided for in this Subparagraph is an interest in
 3 usufruct.

4 (b) The value of the property does not increase more than twenty-five percent
 5 because of construction or reconstruction.

6 (3) A new or subsequent owner of the property may claim a special
 7 assessment level when eligible under this Section. The new owner is not necessarily
 8 entitled to the same special assessment level on the property as when that property
 9 was owned by the previous owner.

10 (4)(a) The special assessment level on property that is sold shall
 11 automatically expire on the last day of December in the year prior to the year that the
 12 property is sold. The property shall be immediately revalued at fair market value by
 13 the assessor and shall be assessed by the assessor on the assessment rolls in the year
 14 it was sold at the assessment level provided for in Article VII, Section 32 of the
 15 Constitution of Louisiana.

16 (b) This new assessment level shall remain in effect until changed as
 17 provided by this Section or this Constitution.

18 (5)(a) Any owner entitled to the special assessment level set forth in this
 19 Paragraph who is unable to occupy the homestead on or before December thirty-first
 20 of a future calendar year due to damage or destruction of the homestead caused by
 21 a disaster or emergency declared by the governor shall be entitled to keep the special
 22 assessment level of the homestead prior to its damage or destruction on the repaired
 23 or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the
 24 owner within five years from December thirty-first of the year following the disaster.
 25 The assessed value of the land and buildings on which the homestead was located
 26 prior to its damage shall not be increased above its assessed value immediately prior
 27 to the damage or destruction described in this Subsubparagraph. If the property
 28 owner receives a homestead exemption on another homestead during the same
 29 five-year period, the damaged or destroyed property shall not be entitled to keep the
 30 special assessment level, and the land and buildings shall be assessed in that year at
 31 the percentage of fair market value set forth in this constitution. In addition, the
 32 owner shall also maintain the homestead exemption set forth in Article VII, Section
 33 34(A)(10) to qualify for the special assessment level in this Subsubparagraph.

34 (b) Any owner entitled to the special assessment level set forth in
 35 Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead
 36 within five years from December thirty-first of the year following the disaster shall
 37 be eligible for an extension of the special assessment level on the homestead for a
 38 period not to exceed two years. A homeowner shall be eligible for this extension
 39 only if the homeowner's damage claim is filed and pending in a formal appeal
 40 process with any federal, state, or local government agency or program offering
 41 grants or assistance for repairing or rebuilding damaged or destroyed homes as a
 42 result of the disaster, or if a homeowner has a damage claim filed and pending
 43 against the insurer of the property. The homeowner shall apply for this extension of
 44 the special assessment level with the assessor of the parish in which the homestead
 45 is located. The assessor shall require the homeowner to provide official
 46 documentation from the government agency or program evidencing the homeowner's
 47 participation in the formal appeal process or official documentation evidencing the
 48 homeowner has a damage claim filed and pending against the insurer of the damaged
 49 property, as provided by law.

50 (c) After expiration of the extension authorized in Subsubparagraph (b) of
 51 this Subparagraph, an assessor shall have the authority to grant on a case-by-case
 52 basis up to three additional one-year extensions of the special assessment level as
 53 prescribed by law.

54 (6)(a) A trust shall be eligible for the special assessment level as provided by
 55 law.

56 (b) If a trust would have been eligible for the special assessment level
 57 pursuant to this Subparagraph prior to the most recent reappraisal, the total
 58 assessment of the property held in trust shall be the assessed value on the last
 59 appraisal before the reappraisal.'''

1 On page 31, line 15, after "(D)(1)" and before "Subject" insert "(a)"

2 AMENDMENT NO. 17

3 On page 31, at the beginning of line 22, change "(2)" to "(b)"

4 AMENDMENT NO. 18

5 On page 31, between lines 25 and 26, insert the following:

6 "(2) The treasurer shall deposit in and credit to the Coastal Protection and
7 Restoration Fund all other monies dedicated to the fund by law. Once enacted, such
8 dedication shall not be changed except by law enacted by the favorable vote of two-thirds
9 of the elected members of each house of the legislature."

10 AMENDMENT NO. 19

11 On page 72, delete line 20 and insert "in exceptions provided in Section 35 of this Article
12 for special assessment levels, shall be a percentage of"

13 AMENDMENT NO. 20

14 On page 83, line 17, after "also" and before "be enacted" insert "by law"

15 AMENDMENT NO. 21

16 On page 112, delete lines 16 through 29, delete page 113 in its entirety, and on page 114,
17 delete lines 1 through 18 and insert the following:

18 "Section 11. Be it further resolved that on the official ballot to be used at the
19 election, there shall be printed a proposition, upon which the electors of the state
20 shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which
21 proposition shall read as follows:

22 Do you support an amendment to revise Article VII of the Constitution of
23 Louisiana including revisions to lower the maximum rate of income tax,
24 increase income tax deductions for citizens over sixty-five, provide for a
25 government growth limit, modify operation of certain constitutional funds,
26 provide for property tax exemptions retaining the homestead exemption and
27 exemption for religious organizations, provide a permanent teacher salary
28 increase by requiring a surplus payment to teacher retirement debt, and make
29 other modifications? (Amends Article VII, Sections 1 through 28; Adds
30 Article VII, Sections 29 through 42)"