
DIGEST

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HB 659 Original

2025 Regular Session

Mandie Landry

Abstract: Defines "commercial purposes" with respect to a proposed prohibition on ad valorem tax exemptions for property of nonprofit organizations used for such purposes.

Proposed law operates in conjunction with a proposed constitutional amendment which would strictly prohibit nonprofit organizations from receiving ad valorem property tax exemptions on property used for commercial purposes.

Proposed law defines "commercial purposes", for purposes of proposed constitutional amendment, as the use of property for any business activity which generates revenues in excess of costs associated with conducting the activity.

Effective if and when the proposed amendment of Art. VII of the constitution of La. contained in the Act which originated as House Bill No. 448 of this 2025 RS is adopted at a statewide election and becomes effective.

(Amends R.S. 47:1708)