

2025 Regular Session

HOUSE BILL NO. 300

BY REPRESENTATIVE MACK

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, relative to ad valorem taxation; to provide for assessment of property for ad valorem tax purposes; to provide with respect to the special assessment level; to provide with respect to the income limit associated with qualifying for the special assessment level; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.

\* \* \*

(G) Special Assessment Level.

(1)(a)

\* \* \*

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for

1 the special assessment, exceeds one hundred fifty thousand dollars. For persons  
 2 applying for the special assessment whose filing status is married filing separately,  
 3 the adjusted gross income for purposes of this Section shall be determined by  
 4 combining the adjusted gross income on both federal tax returns. The assessor may  
 5 establish an applicant's income eligibility for the special assessment level by  
 6 verifying the applicant's federal adjusted gross income as reported on the Louisiana  
 7 income tax return for the year prior to the application. Beginning for the tax year  
 8 ~~2026~~ 2028 and for each tax year thereafter, the one hundred fifty thousand dollar  
 9 limit shall be adjusted annually by the Consumer Price Index as reported by the  
 10 United States Government. Notwithstanding any provision of this constitution to the  
 11 contrary, a decrease in the total amount of ad valorem tax collected by a taxing  
 12 authority as a result of the special assessment level shall be absorbed by the taxing  
 13 authority and shall not create any additional tax liability for other taxpayers in the  
 14 taxing district as a result of any subsequent reappraisal and valuation or millage  
 15 adjustment. Implementation of the special assessment level shall neither trigger nor  
 16 be cause for a reappraisal of property or an adjustment of millages pursuant to the  
 17 provisions of Article VII, Section 23(B) of this constitution.

18 \* \* \*

19 Section 2. Be it further resolved that the provisions of the amendment contained in  
 20 this Joint Resolution shall become effective on January 1, 2027, and shall be applicable to  
 21 all tax years beginning on or after January 1, 2027.

22 Section 3. Be it further resolved that this proposed amendment shall be submitted  
 23 to the electors of the state of Louisiana at the statewide election to be held on November 3,  
 24 2026.

25 Section 4. Be it further resolved that on the official ballot to be used at the election,  
 26 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 27 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 28 follows:

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Do you support an amendment to increase the maximum amount of income  
2 a person may receive and still qualify for the special assessment level for  
3 residential property receiving the homestead exemption? (Effective January  
4 1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii))

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE