

2026 Regular Session

SENATE BILL NO. 7

BY SENATOR KLEINPETER

TAX/AD VALOREM. Constitutional Amendment to authorize a parish governing authority to increase the homestead exemption. (2/3- CA13s1(A))(1/1/27)

A JOINT RESOLUTION

Proposing to amend Article VII, Section 20(A)(1) of the Constitution of Louisiana, relative to ad valorem tax; to provide for the amount of the homestead exemption; to increase the amount of the homestead exemption; to provide for implementation; to provide for an effective date; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 20(A)(1) of the Constitution of Louisiana, to read as follows:

§20. Homestead Exemption

Section 20.(A) Homeowners.

(1)**(a)** The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section 18(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or

1 urban, owned and occupied by any person or persons owning the property in
2 indivision, **and except as provided in Subsubparagraph (b) of this Paragraph,**
3 shall be exempt from state, parish, and special ad valorem taxes to the extent of
4 seven thousand five hundred dollars of the assessed valuation. The same homestead
5 exemption shall also fully apply to the primary residence, including a mobile home,
6 which serves as a bona fide home and which is owned and occupied by any person
7 or persons owning the property in indivision, regardless of whether the homeowner
8 owns the land upon which the home or mobile home is sited; however, this
9 homestead exemption shall not apply to the land upon which such primary residence
10 is sited if the homeowner does not own the land.

11 **(b) Any parish governing authority may increase the homestead**
12 **exemption by an amount not to exceed twelve thousand five hundred dollars of**
13 **the assessed valuation of the property.**

14 * * *

15 Section 2. Be it further resolved that this proposed amendment shall be submitted to
16 the electors of the state of Louisiana at the statewide election to be held on November 3,
17 2026.

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

22 Do you support an amendment to authorize a parish governing authority to
23 increase the homestead exemption not to exceed twelve thousand five
24 hundred dollars of the assessed valuation of the property?

25 (Effective January 1, 2027)

26 (Amends Article VII, Section 20(A)(1))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

	DIGEST	
SB 7 Original	2026 Regular Session	Kleinpeter

Present constitution provides an exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation of the property.

Proposed constitutional amendment authorizes a parish governing authority to increase this exemption to an amount not to exceed \$12,500 of the assessed valuation of the property.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026.

Effective January 1, 2027.

(Amends Const. Art. VII, Sec. 20(A)(1))