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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)]

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SB 7 Original	DIGEST 2026 Regular Session	Kleinpeter
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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))