

SENATE BILL NO. 180

BY SENATOR FOIL

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(K)(1) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to provide relative to the ad valorem tax exemption for certain disabled veterans and their surviving spouses; to allow for the transfer of certain exemptions by a surviving spouse; to provide for limitations; to provide for effectiveness; 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 21(K)(1) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

* * *

(K)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected

1 disability rating of fifty percent or more but less than seventy percent by the United
2 States Department of Veterans Affairs shall be exempt from ad valorem taxation.
3 The surviving spouse of a deceased veteran with a service-connected disability rating
4 of fifty percent or more but less than seventy percent by the United States
5 Department of Veterans Affairs shall be eligible for this exemption ~~if the surviving~~
6 ~~spouse occupies and remains the owner of the property~~, whether or not the
7 exemption was in effect on the property prior to the death of the veteran. If property
8 eligible for the exemption provided for in this Subsubparagraph has an assessed
9 value in excess of ten thousand dollars, ad valorem property taxes shall apply to the
10 assessment in excess of ten thousand dollars.

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

26 (c) In addition to the homestead exemption authorized pursuant to the
27 provisions of Section 20 of this Article, which applies to the first seven thousand five
28 hundred dollars of the assessed valuation of property, the remaining assessed
29 valuation of property receiving the homestead exemption that is owned and occupied
30 by a veteran with a service-connected disability rating of one hundred percent

1 unemployability or totally disabled by the United States Department of Veterans
 2 Affairs shall be exempt from ad valorem taxation. The surviving spouse of a
 3 deceased veteran with a service-connected disability rating of one hundred percent
 4 unemployability or totally disabled by the United States Department of Veterans
 5 Affairs shall be eligible for this exemption ~~if the surviving spouse occupies and~~
 6 ~~remains the owner of the property~~, whether or not the exemption was in effect on the
 7 property prior to the death of the veteran.

8 (d) Once a surviving spouse of a deceased veteran with a
 9 service-connected disability is eligible for and has taken the exemption, if the
 10 surviving spouse then acquires a different property which qualifies for the
 11 homestead exemption, the surviving spouse shall be entitled to a one-time
 12 transfer of the exemption to that subsequent homestead, the exemption being
 13 limited in value to the amount of the exemption claimed on the prior homestead
 14 in the last year for which the exemption was claimed. The assessor may require
 15 the submission of certain information concerning the amount of the exemption
 16 on the prior homestead for purposes of determining the extent of the exemption
 17 available for the subsequent homestead.

18 * * *

19 Section 2. Be it further resolved that the provisions of this amendment shall become
 20 effective January 1, 2027, and shall apply to all taxable years beginning on January 1, 2027.

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

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

28 Do you support an amendment to allow the surviving spouse of a deceased
 29 veteran with a service-connected disability, who receives the additional
 30 property tax exemption, to make a one-time transfer of the additional

- 1 property tax exemption to a subsequent qualifying property?
- 2 (Effective January 1, 2027)
- 3 (Amends Article VII, Section 21(K)(1))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES