

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 180** SLS 26RS 293

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 12, 2026	11:00 AM	<b>Author:</b> FOIL
<b>Dept./Agy.:</b> LA Tax Commission and Parish Governments		<b>Analyst:</b> Garrett Ordner
<b>Subject:</b> Surviving Spouse Ad Valorem Tax Exemption		

**TAX EXEMPTIONS**

EN SEE FISC NOTE LF RV See Note

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Authorizes the surviving spouse of a deceased veteran with a service connected disability who receives an expanded property tax exemption to transfer the exemption under certain circumstances. (2/3-CA13s1(A)) (1/1/27)

Present constitution provides graduated ad valorem tax exemptions for veterans with service-connected disability ratings of 50 percent or more. Present constitution provides that the surviving spouse of a deceased veteran with such service-connected disability is eligible for the exemption as long as the surviving spouse occupies the property.

Proposed constitutional amendment provides that if the surviving spouse is eligible for and takes the exemption, and the surviving spouse subsequently acquires a different property which qualifies for the homestead exemption, the surviving spouse is entitled to a one-time transfer of the surviving spouse exemption to the new property, with the amount of the exemption being equal to the amount of the exemption claimed on the prior homestead in the last year in which the exemption was claimed.

To be submitted to the electors at the statewide election to be held on November 3, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	<b>SEE BELOW</b>	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>					<b>\$0</b>

**EXPENDITURE EXPLANATION**

The Secretary of State may incur minimal ballot processing costs associated with this measure. As a regular practice, the Secretary of State typically budgets for up to 10 constitutional amendments and statewide propositions for the fall statewide elections. To the extent the ballot includes more than 10 constitutional amendments and statewide propositions, the Secretary of State may require additional SGF resources for the November 3, 2026, statewide election. Any expenditure impact would be realized in FY 27.

There is no other anticipated direct material effect on governmental expenditures as a result of this measure. Any administrative workload needed to transfer a small number of existing tax exemptions from one property to another is expected to be minimal.

**REVENUE EXPLANATION**

Proposed constitutional amendment may result in a decrease in tax revenues to the extent that surviving spouses transfer a tax exemption to a new homestead when they would otherwise have lost the tax exemption altogether; however, the aggregate revenue impact is not expected to be significant.

According to data received from the Louisiana Tax Commission, there were 229 surviving spouses claiming the service-connected disability tax exemption in 2025 for a total exempt assessed value of approximately \$1.6 M. At the 2025 average parish-wide millage of 105 mills, \$1.6 M in assessed value equals \$168,000 in forgone tax revenue due to the exemption. The portion of these spouses who will purchase a new home and therefore benefit from proposed constitutional amendment in any given year is indeterminable but expected to be low, and therefore any tax impacts in the near future are expected to be minimal.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*

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**Legislative Fiscal Officer**