SLS 12RS-369 **REENGROSSED**

Regular Session, 2012

SENATE BILL NO. 337

BY SENATOR AMEDEE

TAX/AD VALOREM. Constitutional amendment to provide for the property tax exemption for certain disabled veterans to apply to the spouses of such veterans if the veterans passed away prior to the enactment of the exemption. (1/1/13)

A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(K)(1) of the Constitution of Louisiana, relative to ad valorem property tax exemptions of certain property owned by certain disabled veterans and their spouses; to provide for eligibility for claiming the exemption; 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 21(K)(1) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

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) In addition to the homestead exemption authorized under the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next seven thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption ~~which~~ **that** is owned and occupied by a veteran with a service-connected disability rating of one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent shall be eligible for this exemption if ~~the exemption was in effect on the property prior to the death of the veteran and~~ the surviving spouse **occupies and** remains the owner of the property**, whether or not the exemption was in effect on the property prior to the death of the veteran**. If property eligible for the exemption provided for in this Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of fifteen thousand dollars.

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Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on November 6, 2012.

Section 3. Be it further resolved that this proposed amendment shall become effective January 1, 2013, and shall apply to exemptions adopted in parishes before and after its effective date.

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

> Do you support an amendment to exempt from ad valorem taxation, in addition to the homestead exemption, the next seventy-five thousand dollars of value of property ~~which~~ **that** is owned and occupied by the spouse of a deceased veteran with a service-connected disability rating of one hundred percent who passed away prior to the enactment of the exemption.

(Effective January 1, 2012)(Amends Article VII, Section 21(K)(1))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Amedee (SB 337)

Present constitutional amendment exempts from ad valorem tax, property receiving the homestead exemption which is owned by the spouse of a deceased veteran with a service-connected disability having a disability rating of 100% by the U.S. Dept. of Veterans Affairs.

Proposed constitutional amendment requires the spouse claiming the tax exemption to own and occupy the property receiving the tax exemption.

Proposed constitutional amendment extends the exemption to the spouse of such deceased veteran if the veteran passed away prior to the enactment of the exemption.

Effective January 1, 2013.

Specifies submission of the amendment to the voters at the statewide election to be held on November 6, 2012.

(Amends Article VII, Section 21(K)(1))