
DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 505 Original

2016 Regular Session

Mike Johnson

Abstract: Authorizes an ad valorem property tax exemption for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces.

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution establishes a variety of exemptions from ad valorem property taxation.

Proposed constitutional amendment authorizes an ad valorem property tax exemption for the total assessed value of the property for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces. The exemption shall apply if:

- (1) The property is eligible for the homestead exemption and the property was the residence of the member of the armed services when they died.
- (2) The surviving spouse has not remarried.

Proposed constitutional amendment further authorizes a continuance of the exemption for a different property under the following circumstances. Once an unmarried surviving spouse has qualified for and has taken the exemption, if they then acquire a different property which qualifies for the homestead exemption, they shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in last year for which the exemption was claimed.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 8, 2016.

Effective Jan. 1, 2017.

(Adds Const. Art. VII, Sec. 21(M))