

**HOUSE COMMITTEE AMENDMENTS**

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 289 by Senator Perry

AMENDMENT NO. 1

On page 1, line 2, after "47:1713," delete the remainder of the line, delete lines 3 and 4 in their entirety and insert the following:

"1714, and 1715, relative to ad valorem tax; to provide with respect to eligibility for trusts for the special assessment level and certain exemptions; to authorize the special assessment level for homesteads, the additional exemption for disabled veterans and their spouses, and the exemption for surviving spouses of military personnel, law enforcement and fire protection officers, and first responders under certain circumstances; to provide for the disposition of excess ad valorem payments made by certain trusts with respect to the special assessment level; and"

AMENDMENT NO. 2

On page 1, line 7, after "47:1713" and before "hereby" delete "is" insert a comma "," and insert "1714, 1715 are"

AMENDMENT NO. 3

On page 2, between lines 9 and 10, insert the following:

**1714. Exemption for property of a disabled veteran and their surviving spouse; eligibility for certain trusts**

**A trust shall be eligible for the ad valorem tax exemption established under Article VII, Section 21(K) of the Louisiana Constitution which provides an exemption for a disabled veteran or their surviving spouse if all of the following apply:**

**(1) The settlor or settlors of the trust meet the conditions for eligibility established under Article VII, Section 21(K) of the Louisiana Constitution.**

**(2) The settlor or settlors of the trust were the immediate prior owners of the homestead.**

**(3) The naked ownership of the homestead was transferred to the trust.**

**(4) The settlor or settlors retained a usufruct in the homestead.**

**(5) The settlor or settlors continue to occupy the homestead.**

**(6) The settlor or settlors would have been eligible for the exemption established under Article VII, Section 21(K) of the Louisiana Constitution had they retained the naked ownership of the homestead.**

**1715. Exemption for property of the surviving spouse of certain military personnel, law enforcement and fire protection officers, and other first responders; eligibility for certain trusts**

**A trust shall be eligible for the ad valorem tax exemption established under Article VII, Section 21(M) of the Louisiana Constitution which provides**

1 an exemption for the surviving spouse of certain persons who died while  
2 performing their duties as a member of the military, law enforcement or fire  
3 protection officer, volunteer firefighter, medical responder, technician, or  
4 paramedic as provided in the Louisiana Constitution, if all of the following  
5 apply:

6 (1) The settlor or settlors of the trust meet the conditions for eligibility  
7 established under Article VII, Section 21(M) of the Louisiana Constitution.

8 (2) The settlor or settlors of the trust were the immediate prior owners  
9 of the homestead.

10 (3) The naked ownership of the homestead was transferred to the trust.

11 (4) The settlor or settlors retained a usufruct in the homestead.

12 (5) The settlor or settlors continue to occupy the homestead.

13 (6) The settlor or settlors would have been eligible for the exemption  
14 established under Article VII, Section 21(M) of the Louisiana Constitution had  
15 they retained the naked ownership of the homestead."