

HOUSE BILL NO. 145

BY REPRESENTATIVES GAROFALO, ROBBY CARTER, CREWS, CROMER, JENKINS, MAGEE, AND GREGORY MILLER

1	A JOINT RESOLUTION
2	Proposing to amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, relative
3	to ad valorem tax exemptions; to authorize an exemption for certain property owned
4	by the surviving spouse of a person who died while performing duties as an
5	emergency medical responder, technician, law enforcement or fire protection officer,
6	paramedic, or volunteer firefighter; to provide for eligibility; to provide for
7	effectiveness; to provide for submission of the proposed amendment to the electors;
8	and to provide for related matters.
9	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
10	elected to each house concurring, that there shall be submitted to the electors of the state of
11	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
12	amend Article VII, Section 21(M)(1) of the Constitution of Louisiana, to read as follows:
13	§21. Other Property Exemptions
14	Section 21. In addition to the homestead exemption provided for in Section
15	20 of this Article, the following property and no other shall be exempt from ad
16	valorem taxation:
17	* * *
18	(M)(1) For ad valorem taxes due in 2017 and thereafter, an There is hereby
19	established an exemption from ad valorem tax for the total assessed value of the
20	homestead of the unmarried surviving spouse of a person who died while on active
21	duty as a under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this
22	Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this
23	Paragraph are met.

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1	(1)(a) For ad valorem taxes due in 2017 and thereafter, the exemption shall
2	apply beginning in the tax year in which any of the following persons died or 2017,
3	whichever is later:
4	(i) A member of the armed forces of the United States or the Louisiana
5	National Guard who died while on active duty, or while performing their duties as
6	a <u>.</u>
7	(ii) A state police officer, or a who died while on duty.
8	(iii) A law enforcement or fire protection officer who qualified for the salary
9	supplement authorized in Section 10(D)(3) of this Article is entitled to an exemption
10	from ad valorem tax for the total assessed value of their homestead. The exemption
11	shall apply beginning in the tax year in which the person died or 2017, whichever is
12	later, and shall be applicable only if all of the following conditions are met: who died
13	while on duty.
14	(b) For ad valorem taxes due in 2018 and thereafter, the exemption shall
15	apply beginning in the tax year in which any of the following persons died or 2018,
16	whichever is later:
17	(i) An emergency medical responder, technician, or paramedic, as such terms
18	may be defined by law, who died while performing the duties of their employment.
19	(ii) A volunteer firefighter, verified by the Office of the State Fire Marshal
20	to have died while performing firefighting duties.
21	(iii) A law enforcement or fire protection officer who died while on duty and
22	who would have qualified for the salary supplement authorized in Section 10(D)(3)
23	of this Article if he had completed the first year of his employment before his death.
24	(a)(c)(i) The property is eligible for the homestead exemption and the
25	property was the residence of the member of the armed forces of the United States
26	or the Louisiana National Guard, the state police officer, or the law enforcement or
27	fire protection officer when the member or officer died. a person listed within
28	Subsubparagraph (a) or (b) of this Subparagraph at the time of that person's death.
29	(b) (ii) The surviving spouse has not remarried.

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1	(c) (iii) The surviving spouse annually provides evidence of their eligibility
2	for the exemption in accordance with the requirements of Subparagraph (2) of this
3	Paragraph.
4	* * *
5	Section 2. Be it further resolved that this proposed amendment shall be submitted
6	to the electors of the state of Louisiana at the statewide election to be held on October 14,
7	2017.
8	Section 3. Be it further resolved that the provisions of the amendment contained in
9	this Joint Resolution shall become effective on January 1, 2018.
10	Section 4. Be it further resolved that on the official ballot to be used at the election,
11	there shall be printed a proposition, upon which the electors of the state shall be permitted
12	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
13	follows:
14	Do you support an amendment to authorize an exemption from ad valorem
15	property tax for the total assessed value of the homestead of an unmarried
16	surviving spouse of a person who died while performing their duties as an
17	emergency medical responder, technician, paramedic, volunteer firefighter,
18	or a law enforcement or fire protection officer? (Effective January 1, 2018)
19	(Amends Article VII, Section 21(M)(1))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE