

HOUSE BILL NO. 525

BY REPRESENTATIVE HILFERTY

1	A JOINT RESOLUTION
2	Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana,
3	relative to the requirement that a person's income not exceed a certain amount in
4	order to receive the special assessment level for residential property receiving the
5	homestead exemption; to increase the amount of income allowed in order to qualify
6	for the special assessment level; to provide for submission of the proposed
7	amendment to the electors; and to provide for related matters.
8	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9	elected to each house concurring, that there shall be submitted to the electors of the state of
10	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
11	amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to read as
12	follows:
13	§18. Ad Valorem Taxes
14	Section 18.
15	* * *
16	(G) Special Assessment Level.
17	(1)(a)
18	* * *
19	(ii) Any person or persons shall be prohibited from receiving the special
20	assessment as provided in this Section if such person's or persons' adjusted gross
21	income, as reported in the federal tax return for the year prior to the application for

Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

HB NO. 525

ENROLLED

1	the special assessment, exceeds fifty one hundred thousand dollars. For persons
2	applying for the special assessment whose filing status is married filing separately,
3	the adjusted gross income for purposes of this Section shall be determined by
4	combining the adjusted gross income on both federal tax returns. Beginning for the
5	tax year 2001 2026, and for each tax year thereafter, the fifty one hundred thousand
6	dollar limit shall be adjusted annually by the Consumer Price Index as reported by
7	the United States Government.
8	* * *
9	Section 2. Be it further resolved that this proposed amendment shall be submitted
10	to the electors of the state of Louisiana at the statewide election to be held on November 3,
11	2020.
12	Section 3. Be it further resolved that on the official ballot to be used at the election,
13	there shall be printed a proposition, upon which the electors of the state shall be permitted
14	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
15	follows:
16	Do you support an amendment to increase the maximum amount of income
17	a person may receive and still qualify for the special assessment level for
18	residential property receiving the homestead exemption? (Amends Article
19	VII, Section 18(G)(1)(a)(ii))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE