

SENATE BILL NO. 127

BY SENATOR DUPLESSIS

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A JOINT RESOLUTION

Proposing to add Article VII, Section 21(O) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to provide for an ad valorem tax exemption for certain first responders; to require the parish governing authority to approve the ad valorem tax exemption; to provide for exemption amounts; to require the tax assessor to establish a procedure to apply for the exemption; to provide for eligibility; to require taxing authorities to absorb the loss of revenue as a result of the exemptions; to provide relative to reappraisals; to provide an effective date; to provide for applicability; 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 add Article VII, Section 21(O) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. 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:

* * *

(O)(1) In addition to the homestead exemption authorized pursuant to 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, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified

1 first responder.

2 (2) For the purposes of this Paragraph, "first responder" shall mean a
3 volunteer firefighter who has completed within the tax year no fewer than
4 twenty-four hours of firefighter continuing education and is an active member
5 of the Louisiana State Firemen's Association or is on the departmental
6 personnel roster of the Volunteer Firefighter Insurance Program of the office
7 of state fire marshal. For the purposes of this Paragraph, "first responder"
8 shall also mean a full-time public employee whose duties include responding
9 rapidly to an emergency and who resides in the same parish in which their
10 employer is located. The term includes the following:

11 (a) Peace officer, which means any sheriff, police officer, or other person
12 deputized by proper authority to serve as a peace officer.

13 (b) Fire protection personnel.

14 (c) An individual certified as emergency medical services personnel.

15 (d) An emergency response operator or emergency services dispatcher
16 who provides communication support services for an agency by responding to
17 requests for assistance in emergencies.

18 (3) The exemption provided for in this Paragraph shall only apply in a
19 parish if it is approved by the parish governing authority.

20 (4) Each tax assessor shall establish a procedure whereby a person may
21 annually apply for the exemption which shall include the production of
22 documents by the first responder. In the application for the exemption, the first
23 responder shall produce documentation issued by his employer evidencing
24 employment for the taxable period for which the exemption is being requested.

25 (5) Notwithstanding any provision of this constitution to the contrary,
26 any decrease in the total amount of ad valorem tax collected by the taxing
27 authority as a result of an ad valorem tax exemption granted pursuant to this
28 Paragraph shall be absorbed by the taxing authority and shall not create any
29 additional tax liability for other taxpayers in the taxing district as a result of
30 any subsequent reappraisal and valuation or millage adjustment.

1 **Implementation of the exemption authorized in this Paragraph shall neither**
2 **trigger nor be cause for a reappraisal of property or an adjustment of millages.**

3 Section 2. Be it further resolved that this proposed amendment shall be submitted to
4 the electors of the state of Louisiana at the statewide election to be held on November 18,
5 2023.

6 Section 3. Be it further resolved that this proposed amendment, if approved by the
7 electors, shall become effective on January 1, 2024, and shall apply to ad valorem taxes due
8 beginning in tax year 2024 and thereafter.

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

13 Do you support an amendment to authorize the local governing authority of
14 a parish to provide an ad valorem tax exemption for qualified first
15 responders?

16 (Adds Article VII, Section 21(O))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES