

Regular Session, 2013

SENATE BILL NO. 96

BY SENATOR ADLEY

TAX/AD VALOREM. Constitutional amendment to provide for eligibility for disabled veterans and their spouses for certain exemptions from ad valorem taxes. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(K)(1) of the Constitution of Louisiana, relative to providing an exemption of seven thousand five hundred dollars of the assessed valuation on property owned and occupied by a veteran with a certain service-connected disability rating; to extend the same exemption to surviving spouses of such totally disabled veterans; 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 amend Article VII, Section 21(K)(1) 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:

* * *

(K)(1) ~~in~~ **On and after January 1, 2015, in** addition to the homestead exemption

1 authorized under the provisions of Article VII, Section 20 of this constitution, which applies
2 to the first seven thousand five hundred dollars of the assessed valuation of property, the
3 next seven thousand five hundred dollars of the assessed valuation of property receiving the
4 homestead exemption that is owned and occupied by a veteran with a service-connected
5 disability rating of one hundred percent **unemployability or totally disabled** by the United
6 States Department of Veterans Affairs shall be exempt from ad valorem taxation. The
7 surviving spouse of a deceased veteran with a service-connected disability rating of one
8 hundred percent **unemployability or totally disabled by the United States Department**
9 **of Veterans** shall be eligible for this exemption if the surviving spouse occupies and remains
10 the owner of the property, whether or not the exemption was in effect on the property prior
11 to the death of the veteran. If property eligible for the exemption provided for in this
12 Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property
13 taxes shall apply to the assessment in excess of fifteen thousand dollars.

14 * * *

15 Section 2. Be it further resolved that this proposed amendment shall be submitted
16 to the electors of the state of Louisiana at the statewide election to be held on November 4,
17 2014.

18 Section 3. Be it further resolved that on the official ballot to be used at said election
19 there shall be printed a proposition, upon which the electors of the state shall be permitted
20 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
21 follows:

22 Do you support an amendment, to become effective January 1, 2015, to
23 provide that veterans with a service-connected disability rating of one
24 hundred percent unemployable or totally disabled by the United States
25 Department of Veterans Affairs, and their surviving spouses, shall be exempt
26 from ad valorem taxation for up to one hundred fifty thousand dollars of their
27 homesteads?

28 (Amends Article VII, Section 21(K)(1))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Heyward Jeffers.

DIGEST

Present constitution provides an additional seven thousand five hundred dollars in homestead exemption to veterans with a service-connected disability rating of one hundred percent by the United States Department of Veterans Affairs.

Present constitution provides the same exemption to surviving spouses of deceased veterans with a rating of one hundred percent disability.

Proposed constitutional amendment, to become effective January 1, 2015, maintains current constitutional amendment of service-connected disability rating by the United States Department of Veterans Affairs of "one hundred percent" and adds the rating of "totally disabled or unemployable" to the ratings to be eligible for the exemption.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2014.

(Amends Const. Art. VII, Sec. 21(K)(1))