

Regular Session, 2005

HOUSE BILL NO. 273

BY REPRESENTATIVE ARNOLD

TAX/AD VALOREM TAX: (Constitutional Amendment) Limits increases in millages after reappraisal

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, to limit
3 certain increases in millage rates; to provide for submission of the proposed
4 amendment to the electors; and to provide for related matters.

5 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
6 elected to each house concurring, that there shall be submitted to the electors of the state of
7 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
8 amend Article VII, Section 23(C) of the Constitution of Louisiana, to read as follows:

9 §23. Adjustment of Ad Valorem Tax Millages

10 Section 23.

11 * * *

12 (C) Increases Permitted. Nothing herein shall prohibit a taxing authority
13 from collecting, in the year in which Sections 18 and 20 of this Article are
14 implemented or in any subsequent year, a larger dollar amount of ad valorem taxes
15 by (1) levying additional or increased millages as provided by law or (2) placing
16 additional property on the tax rolls. Increases in the millage rate in excess of the
17 rates established as provided by Paragraph (B) above but not in excess of the prior
18 year's maximum authorized millage rate may be levied by two-thirds vote of the total
19 membership of a taxing authority without further voter approval ~~but~~ provided the
20 resulting increase in the total amount of ad valorem taxes collected is no larger than

held in accordance with the open meetings law. This increase cannot exceed the prior year's maximum authorized millage rate.

Proposed constitutional amendment provides that the millage rate may be rolled forward by 2/3 vote of the total membership of a taxing authority after a public hearing without further voter approval, provided the resulting increase in the total amount of ad valorem taxes collected is no larger than the aggregate increase in the cost of living as reflected in the official Consumer Price Index for all Urban Consumers as published by the government of the United States since the last time the provisions of Article VII, Section 18(F) were last implemented for all property.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 7, 2006.

(Amends Const. Art. VII, §23(C))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Clarifies that the amount of ad valorem taxes which can be collected is no larger than the aggregate increase in the CPI for all Urban Consumers since the last reappraisal of all property.