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DIGEST

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Faucheux

HB No. 370

**Abstract:** Constitutional amendment to freeze the tax assessment of the homestead of a person who is designated as disabled by the United States Social Security Administration.

Proposed constitutional amendment provides a "special assessment level" for homestead exempt property if it is owned and occupied by a person who is designated as totally and permanently disabled by the United States Social Security Administration, provided such person remains qualified for and receives the special assessment level.

Proposed constitutional amendment further provides that a person who is below the age of 65 and who has applied for and received the special assessment level may qualify and receive the special assessment level in the subsequent year by certifying to the assessor that such persons' adjusted gross income in the prior tax year satisfied the income requirement in the constitution.

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

(Amends Const. Art. VII, §18(G)(1)(a)(i) and (2)(a); Adds Art. VII, §18(G)(1)(a)(iv))

Summary of Amendments Adopted by House

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

1. Clarifies that the disability must be total and permanent.

House Floor Amendments to the engrossed bill.

1. Provides that the owner must remain qualified to receive the special assessment level.