

Regular Session, 2005

HOUSE BILL NO. 582

BY REPRESENTATIVE ALARIO

TAX/AD VALOREM TAX: (Constitutional Amendment) Increases the homestead exemption of \$15,000 of assessed valuation

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 20(A)(1) of the Constitution of Louisiana, to  
3 increase the homestead exemption; to provide for submission of the proposed  
4 amendment to the electors; to provide for an effective date; and to provide for related  
5 matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
7 elected to each house concurring, that there shall be submitted to the electors of the state of  
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to  
9 amend Article VII, Section 20(A)(1) of the Constitution of Louisiana, to read as follows:

10 §20. Homestead Exemption

11 Section 20.(A) Homeowners.

12 (1) The bona fide homestead, consisting of a tract of land or two or more  
13 tracts of land with a residence on one tract and a field, pasture, or garden on the other  
14 tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances,  
15 whether rural or urban, owned and occupied by any person, shall be exempt from  
16 state, parish, and special ad valorem taxes to the extent of ~~seven thousand five~~  
17 hundred fifteen thousand dollars of the assessed valuation. The same homestead  
18 exemption shall also fully apply to the primary residence, including a mobile home,  
19 which serves as a bona fide home and which is owned and occupied by any person,  
20 regardless of whether the homeowner owns the land upon which the home or mobile

1 home is sited; however, this homestead exemption shall not apply to the land upon  
2 which such primary residence is sited if the homeowner does not own the land.

3 \* \* \*

4 Section 2. Be it further resolved that this proposed amendment shall be submitted  
5 to the electors of the state of Louisiana at the statewide election to be held on November 7,  
6 2006.

7 Section 3. Be it further resolved that this proposed amendment, if approved by the  
8 electors, shall become effective on January 1, 2007.

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 FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
12 read as follows:

13 To increase the homestead exemption from seven thousand five hundred  
14 dollars to fifteen thousand dollars of assessed valuation. (Effective January  
15 1, 2007) (Amends Article VII, Section 20(A)(1))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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HB No. 582

**Abstract:** Increases the homestead exemption to \$15,000 of assessed valuation.

Present constitution provides for the annual levy of ad valorem taxes and the exemptions from such taxation of homesteads and other property. The bona fide homestead is exempt from state, parish, and special ad valorem taxes up to \$7,500 of assessed valuation.

Proposed constitutional amendment increases the homestead exemption to \$15,000 of assessed valuation.

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

Effective January 1, 2007.

(Amends Const. Art. VII, §20(A)(1))