

Regular Session, 2005
HOUSE BILL NO. 708
BY REPRESENTATIVES ARNOLD AND SHEPHERD

ACT No. 382

1 AN ACT

2 To amend and reenact R.S. 47:1703(A)(2) and (B), relative to the homestead exemption; to
3 change the date which a property owner in Orleans Parish entitled to the homestead
4 exemption is required to own and occupy the homestead before the homestead
5 exemption is claimed; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1703(A)(2) and (B) are hereby amended and reenacted to read as
11 follows:

12 §1703. Exemptions

13 A. Generally.

14 * * *

15 (2) ~~Except in the parish of Orleans, any~~ Any taxpayer entitled to the
16 homestead exemption set forth in Article VII, Section 20 of the Constitution of
17 Louisiana must own and occupy the homestead on or before ~~November fifteenth~~
18 December thirty-first of the calendar year in which the exemption is claimed
19 regardless of its homestead exemption status as of January first of the calendar year
20 in which the homestead exemption is claimed.

21 B. Orleans ~~parish~~ Parish. In the parish of Orleans, the status of real and
22 personal property on the first day of August of each year, except as provided in
23 Paragraph (A)(2) of this Section, shall determine its liability for exemption from
24 taxation for the following calendar year.

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____