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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Pope

HB No. 246

**Abstract:** Exempts from ad valorem tax, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating of 100%.

Proposed constitutional amendment exempts from ad valorem tax, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating of 100% by the U. S. Dept. of Veterans Affairs. Further provides that this exemption shall apply to the surviving spouse of a deceased veteran with a disability rating of 100% if the exemption was in effect on the property prior to the death of the veteran and the surviving spouse remains the owner of the property.

Effective Jan. 1, 2011.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 2, 2010.

(Adds Const. Art. VII, §21(C)(20))