

Bill No.: HB0005 **Effective Date:** 2/25/2015

LSO No.: 15LSO-0123

Enrolled Act No.: HEA 21

Chapter No.: 20

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Property tax refund program-extension.

Subject: Reinstates the property tax refund program for the elderly and disabled.

Summary/Major Elements:

- Old property tax refund program to the elderly and disabled expired on January 1, 2015.
- This bill reinstates exactly the same program and makes it effective immediately.
- Any qualified person meeting the income requirements and qualified as elderly or disabled may receive a refund of a certain portion of their property taxes.
- The program is subject to legislative appropriation.
- There is no expiration date on the program.

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