§3505. Housing for the Homeless

For the purpose of applying the exemption from ad valorem taxation provided in Article VII, Section 21(B)(1)(b) of the Constitution of Louisiana, the following definitions have been adopted by the Tax Commission in accordance with Act 845 of 1989:

1. a homeless person is one without a house, an apartment, a room or any type of residence or domicile;

2. "term of lease" shall mean the total length of the lease, including renewals at the option of the lessees, that the lessor obligates property to a nonprofit corporation or association for use solely as housing for the homeless.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47: 1709.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993).