

ACT 509

ENROLLED

2025 Regular Session

HOUSE BILL NO. 580

BY REPRESENTATIVES ILLG AND MCMAKIN

L. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 2, 5, 6, 7
Note: - NOTE § 2

AN ACT

To amend and reenact R.S. 47:519(A) through (H) and (K) and (L), 521, and 536 and to enact R.S. 47:519(M) through (O), relative to temporary registration plates; to require license dealers submit electronic notification to the commissioner upon the issuance of a temporary registration plate; to allow the commissioner to issue a cease and desist order to a dealer if the commissioner finds that the law or the commissioner's directions are not being complied with by the dealer; to provide for the display of temporary registration license plates; to provide for an increased penalty for displaying a fictitious plate; to provide an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:519(A) through (H) and (K) and (L), 521, and 536 are hereby amended and reenacted and R.S. 47:519(M) through (O) are hereby enacted to read as follows:

§519. Temporary registration plates issued by dealers

A. Issuance by commissioner to dealer. The commissioner may, subject to the limitations and conditions hereinafter set forth, deliver temporary registration plates or markers designed by the commissioner, or paper or card stock approved by the commissioner for print on demand temporary registration plates to a licensed automobile, boat trailer, camper-trailer, truck, motorcycle, or other motor driven cycle, or motorized camper dealer who applies for same and who enclosed with such application a fee of four twenty dollars for each set per plate or piece of approved

1 paper or card stock for which application is made by a licensed dealer. Such
2 application shall be made upon a form prescribed and furnished or on a website
3 approved by the commissioner. Dealers subject to the limitations and conditions
4 hereinafter set forth in this Section may issue such temporary registration plates or
5 markers to owners of vehicles, except apportioned trucks, provided that such owners
6 shall comply with the pertinent provisions of this Section.

7 B. Dealer's records. Every dealer who has made application for temporary
8 registration plates or markers paper or card stock approved by the commissioner for
9 print on demand temporary registration plates shall maintain in permanent form a
10 record of all temporary registration plates ~~or markers~~ delivered to and issued by him,
11 and in addition thereto, shall maintain in permanent form a record of any other
12 information pertaining to the receipt or the issuance of temporary registration plates
13 ~~or markers~~ that the commissioner may require. Each record shall be kept for a period
14 of at least three years from the date of entry of such record. Every dealer shall allow
15 full and free access to such records during regular business hours, to duly authorized
16 representatives of the commissioner and to peace officers.

17 C. Copy of application sent to commissioner. Every dealer who issues
18 temporary registration plates or markers print on demand temporary registration
19 plates on paper or card stock approved by the commissioner shall, on the day that he
20 issues such plates ~~or markers~~, send electronically to the commissioner ~~a copy of the~~
21 ~~temporary registration plate or marker application which shall have been executed~~
22 ~~by the person entitled to receive such plates or markers and delivered to the dealer~~
23 ~~prior to the issuance of plates or markers to said person~~ the information including but
24 not limited to the model, model year, make, vehicle identification number, issue date,
25 dealer or lending institution name and address, and the city for each temporary
26 registration plate prior to the dealer's issuing the temporary registration plate to the
27 purchaser of the vehicle.

28 D. Permitted use. Dealers may issue temporary registration plates or print
29 on demand temporary registration plates on paper card or card stock approved by the

1 commissioner to persons who purchase motor vehicles from dealers. All other uses
2 of temporary registration plates are prohibited.

3 E. Information to be inserted by dealer. Every dealer who issues temporary
4 plates ~~or markers~~ shall insert clearly and indelibly on the face of each temporary
5 registration plate ~~or marker~~ the date of issuance and expiration, and the make and
6 serial number of the vehicle for which issued. Every dealer who issues print on
7 demand temporary registration plates on paper or card stock approved by the
8 commissioner shall print on the face of each temporary registration plate the date of
9 issuance, the date of expiration, and the make and serial number of the vehicle for
10 which issued.

11 F. Suspension of right of dealer to issue. If the commissioner finds that the
12 provisions of this Section or his directions are not being complied with by the dealer,
13 he may ~~suspend, after a hearing, the right of a dealer to issue temporary registration~~
14 ~~plates or markers~~ issue a cease and desist order to the dealer directing the dealer to
15 stop issuing temporary registration plates and to surrender all unissued temporary
16 registration plates remaining in the dealer's possession. Thereafter, a dealer who
17 maintains a valid dealers license may request and the commissioner may issue a
18 temporary registration plate on a transactional basis provided the dealer provides
19 copies of all documents executed by the prospective purchaser of the vehicle. The
20 cease and desist order shall remain in effect until the commissioner is satisfied that
21 the dealer will comply with the law at the commissioner's directions, or the dealer
22 no longer possesses a license. The commissioner shall notify the applicable
23 licensing commission when issuing a cease and desist order as provided for in this
24 Section.

25 G. Destruction upon receiving annual plates. Every person to whom
26 temporary registration plates ~~or markers~~ have been issued shall permanently destroy
27 such temporary registration plates ~~or markers~~ immediately upon receiving the annual
28 registration plates; however, if the annual registration plates are not received within
29 sixty days of the issuance of the temporary registration plates ~~or markers~~ and no
30 extension has been granted, the owner shall, notwithstanding, immediately upon the

1 expiration of such sixty-day period, permanently destroy the temporary registration
2 plates ~~or markers~~.

3 H. Expiration of plates. Temporary registration plates ~~or markers~~ shall
4 expire and become void upon the receipt of the annual registration plates or upon the
5 expiration of sixty days from the date of issuance, depending on whichever event
6 shall first occur. However, if a title transfer is defective or delayed, the purchaser
7 of a new or used motor vehicle which has been issued a temporary registration plate
8 ~~or marker~~ may apply to the dealer for and receive one additional sixty-day extension
9 following the expiration of the original temporary registration plate ~~or marker~~, as
10 approved by the Department of Public Safety and Corrections, office of motor
11 vehicles. Special temporary registration plates ~~or markers~~ issued under the
12 provisions of Subsection L of this Section shall expire as provided in that Subsection.
13 No refund or credit for fees paid by dealers to the commissioners for temporary
14 registration plates ~~or markers~~ shall be allowed, except in the event the issuance of
15 temporary registration plates or markers is discontinued, in which case the dealer
16 may petition for a refund.

17 * * *

18 K. Fees. The fees prescribed herein shall be retained by the commissioner
19 to defray the cost of printing, processing, and issuing the temporary registration
20 plates ~~or markers~~.

21 L. Special temporary plates ~~or markers~~. The commissioner shall issue
22 special temporary registration plates ~~or markers~~ to truck dealers. The special
23 temporary registration plates ~~or markers~~ shall be the same as, and shall be subject to
24 the same requirements as, the other temporary registration plates ~~or markers~~ issued
25 under this Section, except that:

26 (1) The special temporary registration plates ~~or markers~~ shall be used only
27 on trucks with a gross vehicle weight rating of ten thousand pounds or more.

28 (2) Each special temporary registration plate ~~or marker~~ shall be valid for
29 sixty days from the date the special temporary registration plate or marker is issued.

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M. The commissioner may establish rules to phase out preprinted temporary registration plates and require all persons or entities authorized to issue temporary registration plates to issue only those print on demand temporary plates on paper or card stock approved by the commissioner.

N. The commissioner shall ensure that the number printed on temporary registration license plates is the same as the number printed on the permanent plate issued by the department.

O. In lieu of issuing a temporary registration plate, the commissioner may allow a special or personalized plate to be transferred to the customer's new vehicle from the customer's old vehicle. In such event, the commissioner shall provide the manner in which the transfer is electronically reported as provided for in Subsection C of this Section.

* * *

§521. Display of temporary registration license plates

A. Each temporary registration license plate shall at all times be in a clearly visible place and position. It shall be fastened to the rear of the vehicle or in the rear window of the vehicle to which it has been assigned to which it has been assigned on the rear bumper of the vehicle or at a location designed for its display by the manufacturer. The temporary registration license plate shall be maintained in a condition that is clearly legible and free from foreign materials. However, the temporary registration license plate may be covered or encased in a clear transparent material but shall not obscure the temporary registration license plate and shall be readable from a distance of sixty feet.

B. The commissioner shall promulgate any rules and regulations as he deems necessary for the purposes of carrying out the provisions of this Section.

C.(1) Any person who displays, possesses, or uses any temporary registration license plate, or encourages another to facilitate, display, possess or use any temporary registration license plate, knowing the plate to be fictitious or to have been cancelled, revoked, suspended or altered shall subject themselves or the other

1 person to criminal penalties of a fine of not less than one hundred dollars nor more
 2 than five hundred dollars, or imprisonment for up to six months, or both.

3 (2) The commissioner may subject any person, public license tag agent, or
 4 auto title company to a civil penalty of not less than two hundred dollars nor more
 5 than five hundred dollars for a violation of Paragraph (1) of this Subsection.

6 * * *

7 §536. Violations of registration provisions

8 A. Except as otherwise specifically provided herein, no person shall do, omit
 9 to do, permit, or cause to be done or omitted, any of the things required or prohibited
 10 by this Chapter, or to commit any of the following acts:

11 (1) To operate, or for the owner thereof knowingly to permit the operation
 12 of any motor or other vehicle, trailer or semi-trailer, which is not registered or which
 13 does not have attached thereto and displayed thereon, in accordance with the
 14 provisions of R.S. 47:507, REPEALED the number plates assigned to it for the current year,
 15 subject to the exemptions provided in this Chapter.

16 (2) To display or cause or permit to be displayed to sell or offer for sale or
 17 otherwise distribute or have in possession any registration certificate, or registration
 18 number plate, including any temporary registration license plate knowing the same
 19 to be fictitious or to have become cancelled, revoked, suspended or altered.

20 (3) To lend to or knowingly permit the use of by anyone ~~any one~~ not entitled thereto,
 21 any registration number plate issued to the person so lending or permitting the use
 22 thereof.

23 (4) To fail or refuse to surrender to the commissioner or officers of the
 24 Division of State Police, upon demand, any registration certificate or registration
 25 number plate which has been suspended, cancelled or revoked, as provided in this
 26 Chapter.

27 (5) To use a false or fictitious name or address in any application for the
 28 registration of any vehicle or for any renewal or duplicate thereof, or to make a false
 29 statement or knowingly to conceal a material fact or otherwise commit a fraud in any
 30 such application.

1 (6) For the owner, purchaser, assignee or transferee of a vehicle formerly
 2 registered in the name of another, to neglect, fail or refuse to surrender to the
 3 commissioner or officer of the Division of State Police the registration certificate of
 4 the former owner, or to fail or refuse to furnish the commissioner with satisfactory
 5 proof as to the transfer thereof and his ownership of the vehicle.

6 (7) To use or operate, or permit to be used or operated, any vehicle on the
 7 highways of the state carrying a net load in excess of that for which it is registered
 8 and the tax thereon paid. Each use of said vehicle shall constitute a separate offense.

9 (8) To obtain or use an improper registration certificate, license or license
 10 plates, or to make improper use of a properly obtained registration license or license
 11 plate, or to use upon one vehicle the license plates issued for another vehicle, or to
 12 register and attach license plates to and use on the highways of this state a vehicle
 13 unsafe or unfit to be operated, or one that is not equipped as required by law, or for
 14 a manufacturer or dealer to make or permit to be made any unlawful use of the same
 15 or permit the use thereof by a person not entitled thereto.

16 B. Whoever violates the provisions of this paragraph Subsection A of this
 17 Section shall be fined not more than one hundred dollars, or imprisoned for not more
 18 than thirty days, or both; except a fine for violating Paragraph (A)(2) of this Section
 19 which shall be two hundred and fifty dollars.

20 ~~For the purposes of paragraph (7) of this Section and of R.S. 47:516, where~~
 21 ~~the weight of a vehicle does not exceed by ten per centum the weight for which it is~~
 22 ~~licensed or registered, and where such overloading is bona fide, such overloading~~
 23 ~~shall not constitute a violation and shall not subject the owner or operator of the~~
 24 ~~vehicle to the penalties and requirements therein provided:~~

25 ~~(8) To obtain or use an improper registration certificate, license or license~~
 26 ~~plates, or to make improper use of a properly obtained registration license or license~~
 27 ~~plate, or to use upon one vehicle the license plates issued for another vehicle, or to~~
 28 ~~register and attach license plates to and use on the highways of this State a vehicle~~
 29 ~~unsafe or unfit to be operated, or one that is not equipped as required by law, or for~~

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~~a manufacturer or dealer to make or permit to be made any unlawful use of the same
or permit the use thereof by a person not entitled thereto.~~

Section 2. Pursuant to R.S. 49:962(A)(2), the commissioner of the office of motor vehicles is specifically directed to proceed with emergency rule making to implement the provisions of this Act. [ACTS 2025, No. 509]

Section 3. 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: _____

NOTED ALL PROVISIONS
IN THIS ACT

ACT 295

ENROLLED

2025 Regular Session

HOUSE BILL NO. 600

BY REPRESENTATIVE GEYMANN

La. State Law Institute
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Edits To: RS 47 Pgs. 1-4

Note: - MERGE w/ACT 373
- NOTE §§ 213

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AN ACT

To amend and reenact R.S. 47:633(7)(a), (b), and (c)(i)(aa), (ii)(aa), and (iv)(aa) and (bb), relative to severance tax; to provide for rates of the severance tax on oil; to provide for severance tax on oil produced from certain types of wells; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:633(7)(a), (b), and (c)(i)(aa), (ii)(aa), and (iv)(aa) and (bb) are hereby amended and reenacted to read as follows:

§633. Rates of tax

A. The taxes on natural resources severed from the soil or water levied by R.S. 47:631 shall be predicated on the quantity or value of the products or resources severed and shall be paid at the following rates:

* * *

(3)
(7)(a) On oil produced from a well completed before July 1, 2025, the rate of tax shall be twelve and one-half percentum percent of its value at the time and place of severance. On oil produced from a well completed on or after July 1, 2025, the rate of tax shall be six and one-half percent of its value at the time and place of severance. Such For purposes of this Paragraph, the value of oil shall be the higher of (1) the gross receipts received from the first purchaser, less charges for trucking, barging and pipeline fees, or (2) the posted field price. In the absence of an arms length transaction or a posted field price, the value shall be the severer's gross income from the property as determined by R.S. 47:158(C).

[MERGE; SEE ACT 373]

[MERGE w/ACT 373]

1 (b) On oil produced from a well classified by the commissioner of
 2 conservation as an oil well, and determined by the collector of revenue secretary of
 3 the Department of Revenue ^{to be} ~~that such well is~~ incapable of producing an average of
 4 more than twenty-five barrels of oil per producing day during the entire taxable
 5 month, and which also produces at least fifty percent salt water per day, the tax rate
 6 applicable to the oil severed from such well shall be one-half of the rate set forth in
 7 Subparagraph (a) of this Paragraph rate of tax shall be six and one-fourth percent of
 8 its value at the time and place of severance and ^{the} ~~such~~ well shall be defined, for
 9 severance tax purposes, as an incapable well, provided that such the well has been
 10 certified by the Department of Revenue as incapable of such production on or before
 11 the twenty-fifth day of the second month following the month of production. Oil
 12 severed from a ~~multiple well~~ multiple-well lease or property ~~is not~~ shall not be
 13 subject to the reduced rate of tax provided for herein; in this Subparagraph unless all
 14 such wells on the lease or property are certified as incapable.

15 (c)(i)(aa) On oil produced from a well classified by the commissioner of
 16 conservation as an oil well, and certified by the Department of Revenue ~~that such~~
 17 ^{as} ~~well is~~ incapable of producing an average of more than ten barrels of oil per
 18 producing day during the entire taxable month, the ~~tax rate applicable to the oil~~
 19 ~~severed from such well shall be one-quarter of the rate set forth in Subparagraph (a)~~
 20 ~~of this Paragraph~~ rate of tax shall be three and one hundred twenty-five thousandths
 21 percent of its value at the time and place of severance and ^{the} ~~such~~ well shall be defined,
 22 for severance tax purposes, as a stripper well, provided that such the well has been
 23 certified by the Department of Revenue as a stripper well on or before the
 24 twenty-fifth day of the second month following the month of production. Once a
 25 well has been certified and determined to be incapable of producing an average of
 26 more than ten barrels of oil per producing day during an entire month, such stripper
 27 that well shall remain certified as a stripper well until the well it produces an average
 28 of more than ten barrels of oil per day during an entire calendar month.

* * *

ACT 295

HB NO. 600

ENROLLED

1 (ii)(aa) On oil produced from a well in a stripper field classified by the
 2 commissioner of conservation as a mining and horizontal drilling project which
 3 utilizes gravity drainage to a collection point in a downhole operations room, the tax
 4 rate applicable to the oil severed from such well shall be one-quarter of the rate set
 5 forth in Subparagraph (a) of this Paragraph (7) rate of tax shall be three and one
 6 hundred twenty-five thousandths percent of its value at the time and place of
 7 severance; provided that such the well has been classified by the commissioner as
 8 a mining and horizontal drilling project before the lower rate is claimed on a tax
 9 return.

MERGE w/ ACT 373

* * *

10 (iii)
 11 (iv)(aa) Production from an oil or gas well subsequent to the ^{well} well's having
 12 been inactive for two or more years or having thirty days or less of production during
 13 the past two years shall, in the case of oil, be subject to a severance tax rate equal to
 14 twenty-five percent of the rate imposed under this Paragraph or of three and one
 15 hundred twenty-five thousandths percent of its value at the time and place of
 16 severance and, in the case of gas, be subject to a severance tax rate equal to
 17 twenty-five percent of the rate imposed by Paragraph (5) of this Section for a period
 18 of ten years if the production commences before October 1, 2028. Production from
 19 an oil or gas well subsequent to the ^{well} well's having been designated as an orphan well
 20 for longer than sixty months shall, in the case of oil, be subject to a severance tax
 21 rate equal to twelve and one half percent of the rate imposed under this Paragraph
 22 or of one and five hundred sixty-five thousandths percent of its value at the time and
 23 place of severance and, in the case of gas, be subject to a severance tax rate equal to
 24 twelve and one half percent of the rate imposed by Paragraph (5) of this Section for
 25 a period of ten years if the production commences before October 1, 2028.

MERGE w/ ACT 373

26 (bb) Production from an oil or gas well subsequent to the ^{well} well's having been
 27 inactive for two or more years or having thirty days or less of production during the
 28 past two years shall, in the case of oil, be subject to a severance tax rate equal to fifty
 29 percent of the rate imposed under this Paragraph or of six and one-fourth percent of
 30 its value at the time and place of severance and, in the case of gas, be subject to a

CODING: Words in struck through type are deletions from existing law; words underscored are additions.

ACT 295

HB NO. 600

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severance tax rate equal to fifty percent of the rate imposed by Paragraph ⁽⁵⁾ of this subsection
Section for a period of ten years if the production commences on or after October 1, 2028. Production from an oil or gas well subsequent to the ^{well} ~~well's~~ having been designated as an orphan well for longer than sixty months shall, in the case of oil, be subject to a severance tax rate equal to twenty-five percent of the rate imposed under this Paragraph or of three and one hundred twenty-five thousandths percent of its value at the time and place of severance and, in the case of gas, be subject to a severance tax rate equal to twenty-five percent of the rate imposed by Paragraph ⁽⁵⁾ of this Section for a period of ten years if the production commences on or after October 1, 2028.

* * *


Section 2. The provisions of this Act shall apply to taxable periods beginning on or after July 1, 2025.

Section 3. This Act shall take effect and become operative if and when the Act which originated as House Bill No. 495 of this 2025 Regular Session of the Legislature is enacted and becomes effective.

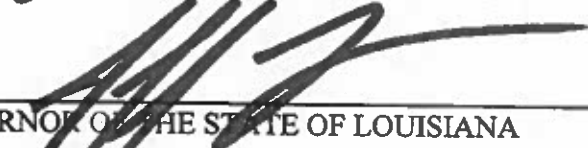
(NOTE TO ALL PROVISIONS IN THIS ACT)



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 11, 2025

ACT 373

ENROLLED

2025 Regular Session

HOUSE BILL NO. 518

BY REPRESENTATIVE GEYMANN

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 2-7, 9-10, 12-13,
Note: - MERGE w/ ACTS 284 + 295 16

1 AN ACT

2 To amend and reenact R.S. 47:633 and 645(A) and (B), relative to severance tax; to provide
3 with respect to severance tax rates; to provide for computation of amounts of
4 severance tax imposed on particular natural resources; to provide relative to
5 severance tax exemptions for oil and gas; to provide relative to severance tax
6 administration; to provide for the dedication of severance taxes; to provide for
7 definitions; to make technical changes and corrections; and to provide for related
8 matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:633 and 645(A) and (B) are hereby amended and reenacted to
11 read as follows:

12 §633. Rates of tax Severance tax; rates; administration

13 A. The taxes on natural resources severed from the soil or water levied by
14 R.S. 47:631 shall be predicated on the quantity or value of the products or resources
15 severed, and shall be computed in accordance with the provisions of this Section, and
16 paid at the following rates:

17 (1) On trees and timber, except pulpwood, two and one-quarter percent of
18 the then-current average stumpage market value of such timber, to be determined
19 annually in December by the Louisiana Forestry Commission, such value to be
20 effective on the first day of January in the following year and continuing until the
21 next succeeding January. The Louisiana Tax Commission may assist in determining
22 the value. The average stumpage market value shall be applied to the weight or scale
23 of trees and timber as determined pursuant to the provisions of R.S. 3:4641 and 4642
24 at the first time the trees and timber are scaled prior to undergoing the first
25 processing after severance.

1 (2) On pulpwood, five percent of the then-current average stumpage market
 2 value of such pulpwood, to be determined annually in December by the Louisiana
 3 Forestry Commission, such value to be effective on the first day of January in the
 4 following year and continuing until the next succeeding January. The Louisiana Tax
 5 Commission may assist in determining the value. The average stumpage market
 6 value shall be applied to the weight or scale of pulpwood as determined pursuant to
 7 the provisions of R.S. 3:4641 and 4642 at the first time the pulpwood is scaled prior
 8 to undergoing the first processing after severance.

9 ~~(3) The Louisiana Forestry Commission may base its determination of the~~
 10 ~~market value of trees, timber, and pulpwood as provided in Paragraphs (1) and (2)~~
 11 ~~of this Section with consideration of sales of timber as reported to the Department~~
 12 ~~of Revenue and as published in the "Quarterly Report of Forest Products" by the~~
 13 ~~Department of Agriculture and Forestry, as well as other information considered by~~
 14 ~~the Louisiana Forestry Commission.~~

15 ~~(7)(a) (3)(a)~~ On oil, twelve and one-half percentum percent of its value at the
 16 time and place of severance. ~~Such~~ The value shall be the higher of ~~(1)~~ the gross
 17 receipts received from the first purchaser; less charges for trucking, barging, and
 18 pipeline fees; or ~~(2)~~ the posted field price. In the absence of an arms length
 19 transaction or a posted field price, the value shall be the severer's gross income from
 20 the property as determined by R.S. 47:158(C).

21 (b) On oil produced from a well classified by the commissioner of
 22 conservation as an oil well, and determined by the collector of revenue ~~that such well~~
 23 is to be incapable of producing an average of more than twenty-five barrels of oil per
 24 producing day during the entire taxable month, and which also produces at least fifty
 25 percent salt water per day, the tax rate applicable to the oil severed from ~~such~~ the
 26 well shall be one-half of the rate set forth in Subparagraph (a) of this Paragraph and
 27 ~~such~~ the well shall be defined, for severance tax purposes, as an incapable well,
 28 provided that ~~such~~ the well has been certified by the Department of Revenue as
 29 incapable of such production on or before the twenty-fifth day of the second month
 30 following the month of production. Oil severed from a ~~multiple well~~ multiple-well

[MERGE - SEE ACT 295]

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lease or property is not subject to the reduced rate of tax provided for herein; in this Subparagraph unless all such wells on the lease or property are certified as incapable.

(c)(i)(aa) On oil produced from a well classified by the commissioner of conservation as an oil well, and certified by the Department of Revenue ~~that such well is~~ as incapable of producing an average of more than ten barrels of oil per producing day during the entire taxable month, the tax rate applicable to the oil severed from ~~such~~ the well shall be one-quarter of the rate set forth in Subparagraph (a) of this Paragraph and ~~such~~ the well shall be defined, for severance tax purposes, as a stripper well, provided that ~~such~~ the well has been certified by the Department of Revenue as a stripper well on or before the twenty-fifth day of the second month following the month of production. Once a well has been certified and determined to be incapable of producing an average of more than ten barrels of oil per producing day during an entire month, ~~such stripper that~~ well shall remain certified as a stripper well until ~~the well~~ it produces an average of more than ten barrels of oil per day during an entire calendar month.

(bb) Crude oil produced from certified stripper wells shall be exempt from severance tax in any month in which the average value set forth in Subparagraph (a) of this Paragraph is less than twenty dollars per barrel.

(ii)(aa) On oil produced from a well in a stripper field classified by the commissioner of conservation as a mining and horizontal drilling project which utilizes gravity drainage to a collection point in a downhole operations room, the tax rate applicable to the oil severed from ~~such~~ the well shall be one-quarter of the rate set forth in Subparagraph (a) of this Paragraph ~~(7)~~; provided that ~~such~~ the well has been classified by the commissioner as a mining and horizontal drilling project before the lower rate is claimed on a tax return.

(bb) For purposes of this Paragraph, a "stripper field" means those geological formations as designated by rules and regulations of the secretary which have been historically recognized as being "stripper fields" and as utilizing stripper wells for oil production.

MERGE: SEE ACT 295

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(cc) The tax rate provided in ~~Paragraph (ii)(aa)~~ Subitem (aa) of this Item shall ~~be applicable~~ apply only to the working interest and shall only apply until the cumulative value of hydrocarbon production from the mining and horizontal drilling project is equal to two and one-third times the total private investment, invested by the working interest owners, in the project.

(dd) For purposes of this ~~Section~~ Item, "private investment" shall mean those costs associated with project design, fabrication, installation of equipment, drilling and completion cost of wells, and any other costs directly associated with ~~said~~ the project. A "working interest owner" shall mean the owner of a mineral right who is under an obligation to share in the costs of drilling and completing a mining and horizontal drilling project. A person who does not invest and take a financial or economic risk in the drilling for and actual production of oil shall not be a working interest owner ~~under~~ pursuant to the provisions of this ~~Section~~ Item.

~~(iii) All severance tax shall be suspended, for a period of twenty-four months or until payout of the well cost is achieved, whichever comes first, on any horizontally drilled well, or, on any horizontally drilled recompletion well, from which production commences after July 31, 1994, and on or before June 30, 2015. Beginning July 1, 2015, and thereafter, the amount of the exemption for any well that commences production on or after July 1, 2015, shall be the amount set forth in Subparagraph (d) of this Paragraph.~~

~~(aa) For the purposes of this Section "horizontal drilling" shall mean high angle directional drilling of bore holes with fifty to three thousand plus feet of lateral penetration through productive reservoirs and "horizontal recompletion" shall mean horizontal drilling in an existing well bore.~~

~~(bb) Payout of well cost shall be the cost of completing the well to the commencement of production as determined by the Department of Energy and Natural Resources.~~

~~(iv)(aa) (iii)(aa)~~ Production from an oil or gas well subsequent to the well's well having been inactive for two or more years or having thirty days or less of production during the past two years shall be subject to a severance tax rate equal to

ACT 373

1 twenty-five percent of the rate imposed ~~under by Subparagraph (a) of this Paragraph~~
 2 ~~or Paragraph (9) by Paragraph (5) of this Section Subsection~~ for a period of ten years
 3 if the production commences before October 1, 2028. Production from an oil or gas
 4 well subsequent to the ~~well's well~~ having been designated as an orphan well for
 5 longer than sixty months shall be subject to a severance tax rate equal to twelve and
 6 one half percent of the rate imposed ~~under by Subparagraph (a) of this Paragraph or~~
 7 ~~Paragraph (9) by Paragraph (5) of this Section Subsection~~ for a period of ten years
 8 if the production commences before October 1, 2028.

9 (bb) Production from an oil or gas well subsequent to the ~~well's well~~ having
 10 been inactive for two or more years or having thirty days or less of production during
 11 the past two years shall be subject to a severance tax rate equal to fifty percent of the
 12 rate imposed ~~under by Subparagraph (a) of this Paragraph or Paragraph (9) by~~
 13 ~~Paragraph (5) of this Section Subsection~~ for a period of ten years if the production
 14 commences on or after October 1, 2028. Production from an oil or gas well
 15 subsequent to the ~~well's well~~ having been designated as an orphan well for longer
 16 than sixty months shall be subject to a severance tax rate equal to twenty-five percent
 17 of the rate imposed ~~under by Subparagraph (a) of this Paragraph or Paragraph (9) by~~
 18 ~~Paragraph (5) of this Section Subsection~~ for a period of ten years if the production
 19 commences on or after October 1, 2028.

20 (cc) To qualify for a reduced inactive or orphan well severance tax rate on
 21 oil or gas provided for in Subitem (aa) or (bb) of this Item, the oil or gas ~~production~~
 22 must be produced from the same perforated producing interval or from one hundred
 23 feet above and one hundred feet below the perforated producing interval for lease
 24 wells, and within the correlative defined interval for unitized reservoirs, that the
 25 formerly inactive or orphaned well produced from before being inactive or
 26 designated as an orphan well. The exemption shall be extended by the length of any
 27 inactivity of a well that has commenced production when such inactivity is caused
 28 by a force majeure.

29 (dd) To qualify for inactive or orphan well status for purposes of the special
 30 rates provided for in this Item, an application for inactive or orphan well certification

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1 shall be made to the Department of Energy and Natural Resources ^{Conservation and} during the period
 2 beginning July 1, 2018, and ending June 30, 2028. Upon certification that a well is
 3 inactive or orphan, production shall be subject to the special rate as provided in this
 4 Item from the date that production begins or ninety days from the date that of the
 5 application, whichever occurs first. If, in any one fiscal year, the secretary of the
 6 Department of Revenue estimates that the severance tax to be paid under pursuant
 7 to the provisions of this Item will be in excess of fifteen million dollars, the secretary
 8 shall notify the commissioner of conservation who shall not certify inactive or
 9 orphan well status for any other wells for the remainder of that fiscal year. Such
 10 certifications Certification of wells as inactive or orphan wells may begin again after
 11 the beginning of in the next fiscal year.

12 (ee) If the severance tax on oil or gas is paid at the full rate provided by this
 13 Section before the Department of Energy and Natural Resources ^{Conservation and} approves an
 14 application for inactive or orphan well status, the operator is shall be entitled to a
 15 credit against taxes imposed by this Section in an amount equal to the tax paid. To
 16 receive a credit, the operator must apply to the secretary of the Department of
 17 Revenue for the credit not later than the first anniversary after the date that the
 18 Department of Energy and Natural Resources ^{Conservation and} certifies that the well is an inactive or
 19 orphan well.

20 (ff) Notwithstanding any provision of law to the contrary, oil production
 21 from any orphan well as defined by R.S. 30:88.2(A) that is undergoing or has
 22 undergone well enhancements that required a Department of Energy and Natural ^{Conservation and}
 23 Resources permit, including but not limited to re-entries, workovers, or plugbacks,
 24 from which production commences on or after October 1, 2021, and before June 30,
 25 2031, shall be exempt from the severance tax. To qualify for the exemption, an
 26 application for certification shall be made to the Department of Energy and Natural ^{Conservation and}
 27 Resources. Upon certification that a well qualifies for the exemption, the operator
 28 shall retain an amount equal to the severance tax otherwise due for the initial three
 29 months of the exemption. Beginning in the fourth month following certification, the
 30 operator shall report, on forms prescribed by the secretary, and remit to the

1 Department of Revenue an amount equal to the severance tax applicable to the well
2 pursuant to this Paragraph, which shall be credited to the associated site-specific trust
3 account provided for in R.S. 30:88.2 and shall be subject to all due date, interest, and
4 penalty provisions applicable to the oil severance tax.

5 ~~(d)(i) There Subject to the requirements and limitations of this Subparagraph~~
6 ~~there shall be an exemption from severance tax as provided in this Subparagraph for~~
7 ~~production from any horizontally drilled well, or, on any horizontally drilled~~
8 ~~recompletion well, from which production occurs on or after July 1, 2015. The~~
9 ~~exemption shall last for a period of twenty-four months or until payout of the well~~
10 ~~cost is achieved, whichever comes first. For the purposes of this Section Paragraph,~~
11 ~~"horizontal drilling" shall mean high angle directional drilling of bore holes with~~
12 ~~fifty to three thousand plus feet of lateral penetration through productive reservoirs,~~
13 ~~and "horizontal recompletion" shall mean horizontal drilling in an existing well bore.~~
14 ~~Payout of well cost shall be the cost of completing the well to the commencement~~
15 ~~of production as determined by the Department of Energy and Natural Resources.~~

MERGE; SEE ACT 284

16 ~~(i)(ii) The secretary shall determine the oil price upon which the exemption~~
17 ~~for a horizontal well that produces oil shall be based on July First first of each year~~
18 ~~for the ensuing twelve months based upon the average New York Mercantile~~
19 ~~Exchange Price per barrel of crude oil per month on at the close of business on June~~
20 ~~Thirtieth thirtieth for the prior twelve months. The amount of the exemption for a~~
21 ~~horizontal well that produces oil shall be as follows:~~

22 (aa) The exemption shall be one hundred percent if the price of oil is at or
23 below seventy dollars per barrel.

24 (bb) The exemption shall be eighty percent if the price of oil is above
25 seventy dollars and at or below eighty dollars per barrel.

26 (cc) The exemption shall be sixty percent if the price of oil is above eighty
27 dollars and at or below ninety dollars per barrel.

28 (dd) The exemption shall be forty percent if the price of oil is above ninety
29 dollars and at or below one hundred dollars per barrel.

1 (ee) The exemption shall be twenty percent if the price of oil is above one
2 hundred dollars and at or below one hundred ten dollars per barrel.

3 (ff) There shall be no exemption in effect if the price of oil exceeds one
4 hundred ten dollars per barrel.

5 (ii) (iii) The secretary shall determine the natural gas price upon which the
6 exemption for a horizontal well that produces natural gas shall be based on July First
7 first of each year for the ensuing twelve months based upon the average New York
8 Mercantile Exchange Price per million BTU per month ~~on~~ at the close of business
9 on June Thirtieth ~~thirtieth~~ for the prior twelve months. The amount of the exemption
10 for a horizontal well that produces natural gas shall be as follows:

11 (aa) The exemption shall be one hundred percent if the price of natural gas
12 is at or below four dollars and fifty cents per million BTU.

13 (bb) The exemption shall be ~~by~~ eighty percent if the price of natural gas is
14 above four dollars and fifty cents per million BTU and at or below five dollars and
15 fifty cents per million BTU.

16 (cc) The exemption shall be sixty percent if the price of natural gas is above
17 five dollars and fifty cents per million BTU and at or below six dollars per million
18 BTU.

19 (dd) The exemption shall be forty percent if the price of natural gas is above
20 six dollars per million BTU and at or below six dollars and fifty cents per million
21 BTU.

22 (ee) The exemption shall be twenty percent if the price of natural gas is
23 above six dollars and fifty cents per million BTU and at or below seven dollars per
24 million BTU.

25 (ff) There shall be no exemption in effect if the price of natural gas exceeds
26 seven dollars per million BTU.

27 (e) For purposes of this Paragraph, the following terms shall have the
28 following definitions meaning ascribed in this Subparagraph:

1 (i) "Payout of well cost" shall be the cost of completing the well to the
 2 commencement of production as reflected in the well cost statement submitted to the
 3 Department of Energy ^{Conservation and} ~~and Natural Resources~~.

4 (ii) "Qualified accountant" means a certified public accountant ("CPA") who
 5 meets all of the following qualifications:

6 (aa) ~~Maintains~~ maintains an active ~~unrestricted original~~ certified public
 7 accountant license in good standing.

8 (bb) ~~Maintains a current Louisiana certified public accountant firm permit.~~

9 (cc) ~~Actively participates in a Peer Review Program approved by the State~~
 10 ~~Board of Certified Public Accountants of Louisiana.~~

11 (iii) "Well cost statement" means a statement report issued by a qualified
 12 accountant who is ~~unrelated to the operator and that is a report of the qualified~~
 13 ~~accountant's verification of the costs of completing the well to the commencement~~
 14 ~~of production. The well cost statement shall contain an opinion from the qualified~~
 15 ~~accountant that the well cost statement presents fairly, in all material aspects, the~~
 16 ~~costs expended to complete the well. The well cost statement shall independent from~~
 17 ~~the operator and the report shall meet all of the following conditions:~~

18 (aa) Be performed in accordance with the accounting attestation standards
 19 ~~generally accepted in the United States~~ established by the American Institute of
 20 Certified Public Accountants.

21 (bb) ~~Be addressed to the party which has engaged the qualified accountant;~~
 22 ~~with a copy addressed to the operator.~~

23 (cc) Contain the qualified accountant's name, address, and telephone number.

24 (dd) ~~(cc)~~ Contain a certification statement of acknowledgment that the
 25 qualified accountant is ~~unrelated to the~~ independent from the operator.

26 (ee) ~~(dd)~~ Be dated as of the date of completion of the qualified accountant's
 27 field work.

28 (ff) ~~(ee)~~ Contain a statement of acknowledgment by the qualified accountant
 29 that the state is relying on the well cost statement in the allowance of an exemption
 30 under the provisions of this Section.

1 ~~(8)~~ (4) On distillate, condensate, or similar natural resources severed from
 2 the soil or water either with oil or gas, twelve and one-half percentum percent
 3 gross value at the time and place of severance. For the levy of this tax, gross value
 4 shall be ~~as defined by R.S. 47:633(7)(a)~~ determined in accordance with the
 5 provisions of Subparagraph (3)(a) of this Subsection. However, natural gasoline,
 6 casinghead gasoline and other natural gas liquids, including but not limited to ethane,
 7 methane, butane, or propane, all of which occur naturally or which are recovered
 8 through processing gas after separation of oil, distillate, condensate, or similar
 9 natural resources shall not be subject to the levy provided for in this Paragraph, but
 10 rather shall be subject to the levy provided for in ~~R.S. 47:633(9)~~ Paragraph (5) of this
 11 Subsection.

12 ~~(9)(a)(i)~~ (5)(a)(i) Subject to adjustment as provided in Subparagraph (d)
 13 below of this Paragraph, on natural gas and, based on equivalent gas volumes,
 14 natural gasoline, casinghead gasoline, and other natural gas liquids, including but not
 15 limited to ethane, methane, butane, or propane, ten cents per thousand cubic feet
 16 measured at a base pressure of 15.025 pounds per square inch absolute and at the
 17 temperature base of sixty degrees Fahrenheit; provided that whenever the conditions
 18 of pressure and temperature differ from the ~~above foregoing~~ above foregoing bases, conversion of the
 19 volume from these conditions to the ~~above foregoing~~ above foregoing bases shall be made in
 20 accordance with the Ideal Gas Laws with correction for deviation from Boyle's Law,
 21 which correction must be made unless the pressure at the point of measurement is
 22 two hundred pounds per square inch gauge, or less, all in accordance with methods
 23 and tables generally recognized by and commonly used in the natural gas industry.
 24 For all purposes of computing standard cubic feet of gas ~~under this Section pursuant~~
 25 to this Paragraph, the barometric pressure shall be assumed to be 14.7 pounds per
 26 square inch absolute at the place of measurement.

27 (ii) The rate as set forth in Item (i) of this Subparagraph shall be in effect
 28 until June 30, 1992. Effective July 1, 1992 the rate shall be seven cents per thousand
 29 cubic feet, and this rate shall also be subject to the annual rate adjustment as
 30 provided in Item (d)(i) of this Paragraph.

1 (b) In the case of gas produced from ~~an oil~~ a well designated as such an oil
2 well by the office of conservation, which has been determined by the secretary to
3 have a wellhead pressure of fifty pounds per square inch gauge or less under
4 operating conditions, or, in the case of gas rising in a vaporous state through the
5 annular space between the casing and tubing of such the oil well and released
6 through lines connected with the casinghead gas which has been determined by the
7 secretary to have a casinghead pressure of fifty pounds per square inch gauge or less
8 under operating conditions, the rate shall be three cents per thousand cubic feet. For
9 purposes of applying this reduced rate, an oil well being produced by the method
10 commonly known as gas lift shall be presumed, in the absence of a determination to
11 the contrary by the secretary, to have a wellhead pressure of fifty pounds per square
12 inch or less under operating conditions. To qualify for the reduced rate, an oil well
13 must have a casinghead pressure of fifty pounds or less per square inch for the entire
14 taxable month.

15 (c) In the case of gas produced from a gas well designated as such a gas well
16 by the office of conservation, ~~which has been~~ and determined by the secretary to be
17 incapable of producing an average of 250,000 cubic feet of gas per day, the tax rate
18 applicable to the gas severed from such the well shall be one and three-tenths cents
19 per thousand cubic feet. To qualify for the reduced rate, a gas well must be
20 incapable of producing 250,000 cubic feet of gas per day during the entire taxable
21 month.

22 (d)(i) The gas tax rate provided in Subparagraph (a) of this Paragraph shall
23 be adjusted annually on July first for the ensuing twelve calendar months as
24 hereinafter set forth hereafter in this Subparagraph but shall never be less than seven
25 cents per thousand cubic feet. On or before April 30, 1991, and annually thereafter,
26 the secretary shall determine, using the "gas base rate adjustment" ~~as hereinafter~~
27 provided for in this Subparagraph, the new gas tax rate for the twelve calendar
28 months beginning July 1, 1991, and respectively for each twelve-month period
29 beginning annually thereafter. The new gas tax rate shall be the rate provided in
30 Subparagraph (a) of this Paragraph multiplied by the gas base rate adjustment. The

1 "gas base rate adjustment" shall be determined by the secretary of the Department
 2 of ^{Conservation and} Energy and Natural Resources. The "gas base rate adjustment" for the applicable
 3 twelve-month period is a fraction, the numerator of which shall be the average of the
 4 New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last
 5 trading day for the month, as reported in the Wall Street Journal for the previous
 6 twelve-month period ending on March thirty-first, and the denominator of which
 7 shall be the average of the monthly average spot market prices of gas fuels delivered
 8 into the pipelines in Louisiana as reported by the Natural Gas Clearing House for the
 9 twelve-month period ending March 31, 1990 (1.7446 \$/MMBTU). For the
 10 twelve-month period ending March 31, 2003, the monthly average gas prices used
 11 in making the numerator of the "gas base rate adjustment", the average gas prices for
 12 the months April, 2002 through September, 2002 shall be the monthly average spot
 13 market price of gas fuels delivered into the pipelines into Louisiana as reported in
 14 the Natural Gas Clearing House, and the average gas prices for the months October,
 15 2002 through March, 2003 shall be the New York Mercantile Exchange (NYMEX)
 16 Henry Hub settled price on the last trading day for the month, as reported in the Wall
 17 Street Journal. The secretary of the Department of Revenue shall publish the "gas
 18 base rate adjustment" and the "gas tax rate", as determined under in accordance with
 19 this Subparagraph, in the official journal of the state of Louisiana by May first of
 20 each year and shall provide the "gas base rate adjustment" and the "gas tax rate" to
 21 affected producers by written notice mailed sixty days prior to the effective date
 22 thereof; ~~but; however, failure to make such publication~~ publish the information or
 23 to give such notice thereof as required by this Item shall not be a condition for the
 24 new gas tax rate which shall nevertheless be effective.

25 (ii) If publication of the NYMEX Henry Hub average monthly gas price data
 26 is discontinued, the "gas tax rate" shall remain that the last rate established under
 27 pursuant to this Subparagraph until a comparable method for determining the "gas
 28 tax rate" is adopted by the legislature.

29 (iii) If the base data of the NYMEX Henry Hub average monthly gas price
 30 is substantially revised, the secretary of the Department of Energy and ^{Conservation and} Natural Resources

1 Resources shall make appropriate adjustment to ensure that the "gas base rate
2 adjustment" is reasonably consistent with the result which would have been attained
3 had ~~such substantial~~ that revision not been made. If the secretary is unable to make
4 reasonable changes sufficient to ensure a consistent result, the "gas tax rate" shall
5 remain that the last rate established under pursuant to this Subparagraph until a
6 comparable method for determining the "gas tax rate" is adopted by the legislature.

7 (iv) The provisions of this Subparagraph ~~(d)~~ shall affect only the
8 determination of the rate of the tax on the severance of a quantity of natural gas.
9 They are not intended, nor shall they be construed, to affect any other determination
10 whatsoever including but not limited to the determination of any royalty due under
11 mineral leases.

12 (v) Production of natural gas, gas condensate, and oil from any well drilled
13 to a true vertical depth of more than fifteen thousand feet, where production
14 commences after July 31, 1994, shall, from the date commercial production begins,
15 be exempt from severance tax, ~~from the date commercial production begins~~, for
16 twenty-four months or until payout of the well cost, whichever comes first. For the
17 purpose of this exemption, the date commercial production begins shall be the first
18 day the well produces into the permanent production equipment and the facilities
19 have been constructed to process and deliver natural gas, gas condensate, or oil to a
20 sales point. The date of a drill-stem test, production test, or any other related
21 production shall not be considered, construed, or deemed the date commercial
22 production begins regardless of whether such activities are classified as active
23 production by the office of conservation of the ~~Department of Energy and Natural~~
24 ~~Resources~~. The date commercial production begins may be a date subsequent to the
25 well completion date.

26 (e)(i) The gas severance tax shall not accrue on ~~the severance of gas~~ any of
27 the following:

28 ~~(i) Which~~ (aa) Gas which is subsequently injected into a formation in the
29 state of Louisiana for the purpose of storing by the producer. Gas injected into a
30 formation in the state of Louisiana for the purpose of recycling, repressuring, or

1 pressure maintenance, or for any other purpose which increases the ultimate recovery
2 of oil or other hydrocarbons, shall be taxable at the time of initial severance, but the
3 taxpayer injecting ~~such the~~ gas, regardless of whether he be is the initial severer or
4 not, shall be allowed a credit against any tax otherwise currently due at the current
5 tax rate for the volume ~~so of~~ gas injected. If gas ~~on for~~ which an exemption or credit
6 as provided for in this ~~Item~~ (i) Subitem has been allowed is subsequently severed
7 from the earth, the tax ~~herein provided~~ imposed by this Paragraph shall ~~thereupon~~
8 accrue on that gas unless otherwise excluded.

9 ~~(ii) Originally~~ (bb) Gas originally produced without the state of Louisiana
10 which has been injected into the earth within the state of Louisiana for the purpose
11 set forth in Item (i) above of this Subparagraph.

12 ~~(iii) When~~ (cc) Gas produced from oil wells and vented or flared directly
13 into the atmosphere, ~~provided such if that~~ gas is not otherwise sold.

14 ~~(iv) Used~~ (dd) Gas used for drilling fuel in the field where produced,
15 whether used as drilling fuel by the producer of the gas, by the operator of a lease,
16 or by another person, and gas used by the operator as described in R.S. 47:640 on
17 leases operated by ~~such the~~ operator for fuel in connection with the operation and
18 development for or production of oil and gas in the field where produced. Gas used
19 for fuel by an operator shall include gas used for heating, separating, producing,
20 dehydrating, compressing, and pumping of oil and gas in the field where the gas is
21 produced ~~provided such if that~~ gas is not otherwise sold. Gas used for drilling fuel
22 in the field where the gas is produced shall include gas used by the operator or by
23 any other person engaged in drilling in the field where the gas is produced.

24 ~~(v) Consumed~~ (ee) Gas consumed in the production of natural resources in
25 the state of Louisiana.

26 ~~(vi) When~~ (ff) Gas produced from gas wells and vented or flared directly
27 into the atmosphere, ~~provided such if that~~ gas is not otherwise sold.

28 ~~(vii) Used~~ (gg) Gas used in the manufacture of carbon black.

29 (ii) Provided that gas Gas injected into an oil well to be used in lifting oil by
30 the method commonly known as gas lift shall not be deemed to be produced from the

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gas lift well, but ~~such~~ the gas shall not be taxable unless it is subsequently used for purposes not exempt ~~under~~ by any provisions of this Section Subsection.

~~(10)~~ (6) On sulphur, one dollar and three cents per long ton of two thousand, two hundred forty pounds.

~~(11)~~ (7) On salt, six cents per ton of two thousand pounds.

~~(12)~~ (8) On coal, ten cents per ton of two thousand pounds.

~~(13)~~ (9) On lignite, twelve cents per ton of two thousand pounds.

~~(14)~~ (10) On ores, ten cents per ton of two thousand pounds.

~~(15)~~ (11) On marble, twenty cents per ton of two thousand pounds.

~~(16)~~ (12) On stone, three cents per ton of two thousand pounds.

~~(18)~~ (13) On sand, six cents per ton of two thousand pounds.

~~(19)~~ (14) On shells, six cents per ton of two thousand pounds.

~~(20)~~ (15) On salt content in brine extracted or produced in solution from the soil or water, when ~~the same is~~ used in the manufacture of other products and is not marketed as salt, one-half cent per ton of two thousand pounds.

B. The Louisiana Forestry Commission may base its determination of the market value of trees, timber, and pulpwood as provided in Paragraphs (A)(1) and (2) of this Section with consideration of sales of timber as reported to the Department of Revenue and in the "Quarterly Report of Forest Products" published by the Department of Agriculture and Forestry, and with consideration of any other information as the commission deems appropriate.

* * *

§645. Disposition of collections

A. All taxes levied in this Part shall be collected monthly by the secretary and, ~~except as otherwise provided herein and in R.S. 30:301 et seq. and in R.S. 49:213.7,~~ shall be paid by him into the state treasury immediately upon receipt. When so paid, all of the severance taxes collected on natural resources, severed from soil or water, including salt content in brine, not otherwise allocated by the Constitution of Louisiana, shall be credited to the state treasury.

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B. (1)^{vsP.} Severance taxes shall be credited by the treasurer for allocation to the governing authority of the parish within which severance or production occurs as provided in Article VII, Section 4 of the Constitution of Louisiana as follows:

(a) One-third of the sulphur severance tax, but not to exceed one hundred thousand dollars, one-fifth

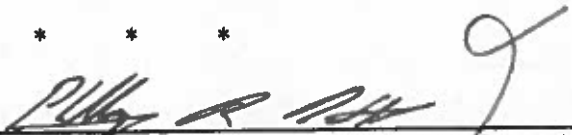
(b) One-third of the lignite severance tax.

(c) One-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber, but not to exceed five hundred thousand dollars, and three-fourths


(d) Three-fourths of the timber severance tax, shall be allocated to the governing authority of the parish within which severance or production occurs and shall be credited to such parish by the treasurer for allocation to the governing authority of the parish in which severance or production occurs as provided in Article VII, Section 4 of the Constitution of 1974.

(2) The allocated amounts shall not exceed the limits set forth in Article VII, Section 4 of the Constitution of Louisiana. When these limits have been reached, there shall be no further allocation, and all additional collections for the year shall be credited in full to the state treasury except as provided in R.S. 30:88.1.

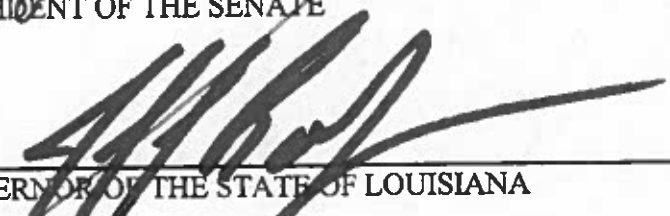
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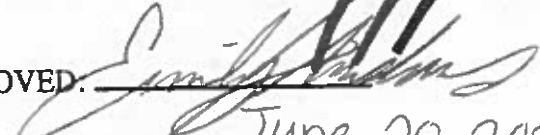
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 284

ENROLLED

2025 Regular Session

HOUSE BILL NO. 495

BY REPRESENTATIVE GEYMANN

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 1-2

Note: - MERGE w/ ACT 373
- NOTE §§ 244

AN ACT

To amend and reenact R.S. 47:633(7)(d)(introductory paragraph), relative to severance tax; to provide relative to the severance tax exemption; to provide for an exemption for oil and gas produced from horizontally drilled wells; to limit the exemption period for gas produced from those wells; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:633(7)(d)(introductory paragraph) is hereby amended and reenacted to read as follows:

§633. Rates of tax

A. The taxes on natural resources severed from the soil or water levied by R.S. 47:631 shall be predicated on the quantity or value of the products or resources severed and shall be paid at the following rates:

* * *

~~(3)~~

* * *

(i) Subject to the requirements and limitations of this Subparagraph,

(d) ~~There shall be an exemption from severance tax as provided in this Subparagraph~~ ^{there} for production from any horizontally drilled well, or on any horizontally drilled recompletion well, from which production occurs on or after July 1, 2015. The exemption for oil shall ~~last extend~~ extend for a period of twenty-four months or until payout of the well cost is achieved, whichever comes first. The exemption for gas produced from a well completed before July 1, 2025, shall extend for a period

[MERGE: SEE ACT 373]

[MERGE w/ ACT 373]

ACT 284

HB NO. 495

ENROLLED

1 of twenty-four months or until payout of the well cost is achieved, whichever comes
 2 first. The exemption for gas produced from a well completed on or after July 1,
 3 2025, shall extend for a period of eighteen months or until payout of the well cost is
 4 achieved, whichever comes first. For the ^{Paragraph} purposes of this Section, "horizontal
 5 drilling" shall mean high angle directional drilling of bore holes with fifty to three
 6 thousand plus feet of lateral penetration through productive reservoirs, and
 7 "horizontal recompletion" shall mean horizontal drilling in an existing well bore.
 8 Payout of well cost shall be the cost of completing the well to the commencement
 9 of production as determined by the Department of Energy ^{Conservation and} and Natural Resources.

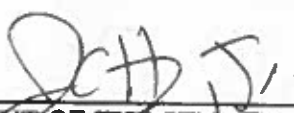
* * *


11 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
 12 after July 1, 2025. ^{ACTS 2025, No. 284}

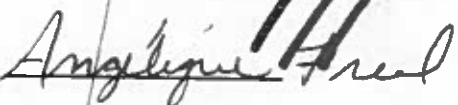
13 Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor
 14 and subsequently approved by the legislature, this Act shall become effective on July 1,
 15 2025, or on the day following such approval by the legislature, whichever is later.

16 Section 4. This Act shall not take effect and become operative if House Bill No. 600
 17 of this 2025 Regular Session of the Legislature is not enacted and does not become effective. ^{ACTS 2025, No. 295, Eff. 7/1/2025}


 SPEAKER OF THE HOUSE OF REPRESENTATIVES


 PRESIDENT OF THE SENATE


 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 11, 2025

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ACT 266

ENROLLED

2025 Regular Session

HOUSE BILL NO. 325

BY REPRESENTATIVES BRYANT, DESHOTEL, JACKSON, MCCORMICK, AND
NEWELL

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NO EDITS
Classification RS 41
- NOTE § 2

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AN ACT

To amend and reenact R.S. 47:841(A)(2), relative to tobacco taxes; to provide with respect to the rate of the tax levied on certain cigars; to provide for application of the tax on certain cigars in the inventory of certain retail and wholesale dealers; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:841(A)(2) is hereby amended and reenacted to read as follows:

§841. Imposition of tax

There is hereby levied a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes as defined herein, within the state of Louisiana, according to the classification and rates hereinafter set forth:

A. Cigars.

* * *

(2)(a) ~~Upon~~ Before January 1, 2026, upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand, a tax of twenty percent of the invoice price as defined in this Chapter.

(b)(i) Beginning January 1, 2026, through December 31, 2027, upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand but less than two thousand five hundred dollars per thousand, a tax of twenty percent of the invoice price as defined in this Chapter.

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(ii) Beginning January 1, 2026, through December 31, 2027, upon cigars invoiced by the manufacturer at two thousand five hundred dollars or more per thousand, a tax of fifty cents per cigar.

(c) Beginning January 1, 2028, and thereafter, upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand, a tax of twenty percent of the invoice price as defined in this Chapter.


* * *

[ACTS 2025, No. 266]

Section 2. The change in the tax imposed on cigars by this Act shall apply to all cigar products purchased by retail dealers and wholesale dealers on and after January 1, 2026. All wholesale and retail dealers shall file an inventory with the secretary of the Department of Revenue of all cigars on hand as of December 31, 2025. The inventory shall be filed by February 1, 2026. The secretary of the Department of Revenue shall have authority to adopt rules and regulations as to the filing of the inventory report.

[NOTE: RS 47:841(A)(2)]

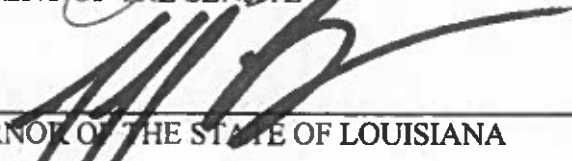
Section 3. This Act shall become effective on January 1, 2026.



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  Friel June 11, 2025

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

ACT 516

ENROLLED

2025 Regular Session

HOUSE BILL NO. 669

BY REPRESENTATIVE RISER

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Edits To: RS 47 Pgs. 3

Note: - NOTE §§ 213

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AN ACT

To amend and reenact R.S. 47:841(B) and 842(2), (16), and (20) through (23), and to enact R.S. 47:842(24), relative to the tobacco tax; to provide for the tax on cigarettes; to provide for definitions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:841(B) and 842(2), (16), and (20) through (23) are hereby amended and reenacted and R.S. 47:842(24) is hereby enacted to read as follows:

§841. Imposition of tax

There is hereby levied a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes as defined herein, within the state of Louisiana, according to the classification and rates hereinafter set forth:

* * *

B. Cigarettes.

(1) Upon cigarettes, a tax of sixteen twentieths of one cent per cigarette as defined in this Chapter.

(2) In addition to ~~the tax~~ all other taxes levied in ~~Paragraph (1)~~ of pursuant to this Subsection, there is hereby levied an additional tax of four twentieths of one cent per cigarette.

(3) In addition to ~~the tax levied in Paragraphs (1) and (2)~~ of all other taxes levied pursuant to this Subsection, there is hereby levied an additional tax of four-twentieths of one cent per cigarette as referenced in Article VII, Section 4.1 of the Constitution of Louisiana.

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(4) In addition to the tax all other taxes levied in Paragraphs (1), (2), and (3) of pursuant to this Subsection, there is hereby levied an additional tax of seven-twentieths of one cent per cigarette.

(5) In addition to the tax all other taxes levied in Paragraphs (1), (2), (3), and (4) of pursuant to this Subsection, there is hereby levied an additional tax of five-twentieths of one cent per cigarette.

(6) In addition to the tax all other taxes levied in Paragraphs (1), (2), (4), and (5) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of two and ten-twentieths of one cent per cigarette.

(7) In addition to the tax all other taxes levied in Paragraphs (1), (2), (4), (5), and (6) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of one and two-twentieths of one cent per cigarette.

* * *

§842. Definitions

As used in this Chapter, the following terms have the meaning ascribed to them in this Section, unless the context clearly indicates otherwise:

* * *

(2) "Cigarette" includes any roll for smoking or heating pursuant to ordinary conditions of use made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

* * *

(16) "Smoking tobacco" includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in or as pipe or cigarette.

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in Louisiana other than their own. Wholesale dealers shall include those dealers engaged in receiving bulk smoking tobacco for purposes of blending and including those Louisiana dealers who were affixing cigarette and tobacco stamps as of January 1, 1974.

Section 2.(A) Section 1 of Act No. 32 of the 2000 Regular Session of the Legislature levied the additional tax on cigarettes provided for in R.S. 47:841(B)(3). Section 4 of that Act provided for the effectiveness of this additional tax from July 1, 2000, through June 30, 2002. Section 1 of Act No. 21 of the 2002 Regular Session of the Legislature amended Section 4 of Act No. 32 of the 2000 Regular Session of the Legislature to extend the effectiveness of the additional tax levied on cigarettes in R.S. 47:841(B)(3) through June 30, 2012. Section 1 of Act No. 423 of the 2011 Regular Session of the Legislature enacted Article VII, Section 4.1 of the State Constitution to ensure that the dedication of the avails of the excise tax levied on cigarettes pursuant to R.S. 47:841(B)(3) continued to be deposited into the Health Excellence Fund by prohibiting the rate of the tax levied on cigarettes pursuant to the provisions of R.S. 47:841(B)(3) from being less than the rate set forth in that provision as it existed on January 1, 2012. Therefore the additional tax levied on cigarettes pursuant to R.S. 47:841(B)(3) continues to be levied, collected, and dedicated in accordance with Article VII, Section 4.1 of the State Constitution.

(B) R.S. 47:841(B)(3) as provided in Section 1 of this Act continues the tax levied pursuant to the provisions of Sections 1 and 4 of Act No. 32 of the 2000 Regular Session of the Legislature as amended by Section 1 of Act No. 21 of the 2002 Regular Session of the Legislature and as continued by Article VII, Section 4.1 of the State Constitution. The tax levied on cigarettes pursuant to R.S. 47:841(B)(3) of this Act is continuing in statute, the tax that is provided for in Article VII, Section 4.1 of the State Constitution. The total state excise tax levied on cigarettes shall not be increased as a result of this Act.

Section 3. The provisions of this Act shall be applicable to taxable periods beginning on or after July 1, 2025.

[NOTE: RS 47:841(B)(3)]

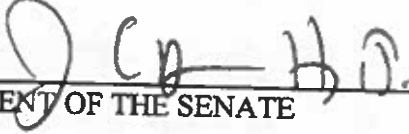
[NOTE: ALL PROVISIONS IN THIS ACT]

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Section 4. 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: _____

ACT 361

ENROLLED

2025 Regular Session

HOUSE BILL NO. 416

BY REPRESENTATIVE FARNUM

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Classification RS 47
- NOTE § 2

1 AN ACT

2 To amend and reenact R.S. ~~47:1407~~ and to enact R.S. 47:1515 and 1676(M), relative to the
3 enforcement and adjudication of certain tax matters; to prohibit certain lawsuits
4 against the Department of Revenue and the office of debt recovery; to provide for the
5 jurisdiction of the Board of Tax Appeals; to ~~limit the Board of Tax Appeal's~~
6 jurisdiction with respect to certain tax matters; to provide for effectiveness; and to
7 provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1407 is hereby amended and reenacted and R.S. 47:1515 and
10 1676(M) are hereby enacted to read as follows:

11 §1407. Jurisdiction of the board

12 A. The jurisdiction of the board shall extend to the following:

13 (1) All matters relating to appeals for the redetermination of assessments, the
14 determination of overpayments, payment under protest petitions, or other matters
15 within its jurisdiction, as provided in R.S. 47:1431 through 1438 or other applicable
16 law.

17 (2) All matters relating to the waiver of penalties, as provided in R.S.
18 47:1451.

19 (3)(a) All matters related to state or local taxes or fees.

20 (b) All other jurisdiction otherwise provided by law, including jurisdiction
21 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease
22 business, ordinary collection suits, summary tax proceedings, rules to seek
23 uniformity of interpretation of common sales and use tax law or local sales and use
24 tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity

1 of a collector's rules, regulations, or private letter rulings, as provided in R.S.
2 47:337.102.

3 (4) All matters relating to claims against the state, as provided in R.S.
4 47:1481 through 1486.

5 (5) Incidental demands authorized by law in any action pending before the
6 board in the same manner as in a district court pursuant to Code of Civil Procedure
7 Article 1031.

8 (6) All matters relating to appeals of administrative hearings, assessments,
9 and refund denials by the Louisiana Sales and Use Tax Commission for Remote
10 Sellers.

11 (7) A petition for declaratory judgment or other action relating to any state
12 or local tax or fee, concerning taxing districts and related proceeds, or relating to
13 contracts related to tax matters; and including disputes related to the constitutionality
14 of a law or ordinance or validity of a regulation concerning any related matter or
15 concerning any state or local tax or fee.

16 B. The board shall not have jurisdiction to hear class action lawsuits brought
17 against the secretary of the Department of Revenue by or on behalf of taxpayers or
18 any other interested party arising from or related to the administration of tax laws
19 and all related matters.

20 * * *

21 §1515. Prohibition of class action lawsuits

22 Notwithstanding any law to the contrary, no class action lawsuit shall be
23 brought against the secretary of the Department of Revenue in the Board of Tax
24 Appeals or any state or federal court by or on behalf of taxpayers or any other
25 interested party arising from or related to the administration of tax laws and all
26 related matters.

27 * * *

28 §1676. Debt recovery

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M. Notwithstanding any law to the contrary, no class action lawsuit may be brought against the office in any state or federal court by or on behalf of any person arising from or related to the administration of this Section and all related matters.

[Acts 2025, No. 361]

Section 2. The provisions of Section 1 of this Act shall be given prospective application only.

Section 3. 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.

NOTE ALL PROVISIONS IN §11

[Signature]

SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature]

PRESIDENT OF THE SENATE

[Signature]

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:

[Signature]
June 20, 2025

ACT 377

ENROLLED

2025 Regular Session

HOUSE BILL NO. 535

BY REPRESENTATIVES MANDIE LANDRY, AMEDEE, BACALA, BAYHAM, BOYD, EGAN, FARNUM, FISHER, HILFERTY, LARVADAIN, MARCELLE, MCCORMICK, OWEN, WILDER, AND WYBLE

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Edits To: RS 47 Pgs. 2

Note:

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Classification RS 51
- IDENT. TO ACT 432

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AN ACT

To enact R.S. 47:1517.2 and to repeal R.S. 51:935.1, relative to tax incentives and economic development programs; to provide for duties of the legislative auditor; to require the legislative auditor to evaluate and report on tax incentives within the state; to provide for the powers, duties, and functions of the legislative auditor as it relates to the evaluation of and the reports on tax incentives and economic development programs; to repeal requirements for the unified economic development budget report; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1517.2 is hereby enacted to read as follows:

§1517.2. Tax incentive and economic development program evaluation and reporting; powers and duties of the legislative auditor

A. For purposes of this Section, the following terms shall have the meanings ascribed to them in this Subsection:

(1) "Economic development program" means any state program which directly or indirectly confers fiscal benefits on employers located in the state for the purpose of retaining and creating jobs and growing the state's economy. Such programs may include grants, loan guarantees, and tax exemptions, exclusions,

1 credits, and rebates, but only to the extent that such benefits are used by an
2 identifiable group of employers in the same or a similar business. The ten-year
3 property tax exemption and the inventory tax credit shall not be deemed economic
4 development programs for purposes of this Section.

5 (2) "Tax incentive" means any tax rebate or tax credit.

6 B.(1) The legislative auditor shall have regular evaluation and reporting
7 authority concerning tax incentives and economic development programs in
8 accordance with R.S. 24:513⁹ and shall evaluate and report on each tax incentive and
9 economic development program at least once every four years.

10 (2) The legislative auditor shall evaluate each tax incentive and economic
11 development program administered by a state agency. The legislative auditor may
12 exempt from evaluation any incentive or program that he concludes has a minimal
13 fiscal impact.

14 (3) The legislative auditor may contract with a private company, nonprofit,
15 or academic institution to assist with evaluations.

16 C.(1) The legislative auditor shall prepare a cost-benefit analysis of tax
17 incentives and economic development programs and an analysis of the impact of
18 those incentives and programs on state revenue. The cost-benefit analysis shall
19 include all of the following:

20 (a) The creation of jobs.

21 (b) The effect on personal income.

22 (c) The effect on gross domestic product.

23 (2) The legislative auditor shall independently evaluate the effectiveness of
24 each tax incentive and economic development program authorized by the legislature.
25 The evaluation shall include all of the following:

26 (a) Analyzing economic impacts created or constrained by the tax incentive
27 or economic development program.

28 (b) Forecasting the utilization of tax incentive maximums and impacts of
29 extending tax incentives and economic development programs.

1 (c) Determining whether there is a local sales tax increase or decrease from
2 the tax incentive or economic development program, quantifying the revenue impact
3 on a parish basis, including by requiring local sales tax collectors to report to the
4 legislative auditor information that he may require.

5 D. Evaluations shall also include the following assessments:

6 (1) Whether adequate protections are in place to ensure that the fiscal impact
7 of the incentive or economic development program does not increase substantially.

8 (2) Whether the company receiving the incentive or participating in the
9 economic development program is achieving its goals.

10 E. The legislative auditor may require companies receiving tax incentives or
11 participating in economic development programs to take part in evaluations and
12 accurately verify data.

13 F.(1) If the legislative auditor determines that a company receiving a
14 particular tax incentive or participating in a particular economic development
15 program has refused to submit data pursuant to this Section or has not met the
16 contractual obligations for the incentive or program, then the legislative auditor may
17 recommend to the administering agency that the company may no longer be eligible
18 for that incentive or program.


19 (2) If the legislative auditor determines that a company may not be eligible
20 for a tax incentive or economic development program pursuant to Paragraph (1) of
21 this Subsection, the legislative auditor shall notify the agency administering the tax
22 incentive of the determination. Within ninety days of being notified by the legislative
23 auditor, the administering agency shall provide a written response to the legislative
24 auditor regarding the legislative auditor's evaluation of the company and, if
25 necessary, include a proposed remedy to the legislative auditor's conclusion. The
26 administering agency shall transmit the response to the legislative auditor and the
27 company simultaneously.

28 G. The legislative auditor shall publish and submit to the legislature a
29 quadrennial report concerning evaluations conducted pursuant to this Section. The
30 legislative auditor shall submit the initial report required by this Section on or before

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December 31, 2026. The report shall include recommendations to the legislature for specific reforms for tax incentives evaluated pursuant to this Section.

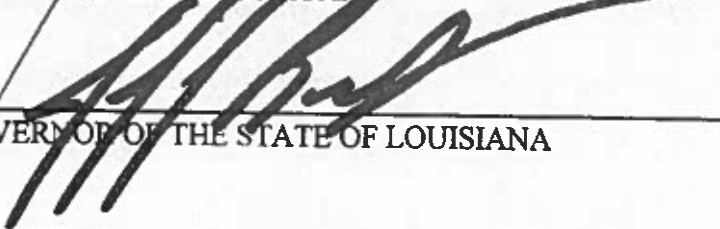
Section 2. R.S. 51:935.1 is hereby repealed in its entirety.



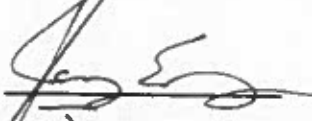
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 357

ENROLLED

2025 Regular Session

HOUSE BILL NO. 365

BY REPRESENTATIVES DESHOTEL AND ROMERO

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NO EDITS
Classification RS 47
- NOTE §§ 213

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AN ACT

To enact R.S. 47:1703.2 and 1703.3, relative to ad valorem taxes; to provide for ad valorem property tax exemptions; to provide for the classification of certain property; to provide for the adjustment of fair market value percentage of certain property under certain circumstances; to authorize a parish to exempt certain property under certain circumstances; to authorize certain payments to certain parishes; to provide for the administration of ad valorem property tax exemptions; to provide for limitations and requirements; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1703.2 and 1703.3 are hereby enacted to read as follows:

§1703.2. Exemption; optional exemption for business inventory

A. There shall be an optional ad valorem tax exemption on items constituting business inventory, as defined in R.S. 47:1703.3. The exemption election shall be evidenced in writing and shall indicate if the parish will exempt one hundred percent of business inventory immediately, exempt one hundred percent of business inventory over a period of time, or if business inventory will be partially exempt by reducing the percentage of fair market value applicable to the property.

B. The exemption provided for in this Section shall apply only in parishes in which the sheriff, school board, and the parish governing authority elect to exempt business inventory from ad valorem taxation.

1 C. (1) A parish electing, prior to July 1, 2027, to exempt one hundred percent
2 of property constituting business inventory either immediately or over a period not
3 to exceed five years shall receive a one-time payment from the Revenue Stabilization
4 Trust Fund. An exemption made pursuant to this Paragraph shall be applicable to
5 taxable periods beginning on and after January 1, 2027.

6 (2) Any parish that elects to exempt one hundred percent of business
7 inventory from ad valorem tax and implements the exemption immediately shall
8 receive a payment equal to the greater of thrice the amount of ad valorem taxes
9 collected on business inventory within the parish for the 2026 tax year or one million
10 dollars. However, the maximum amount a parish may receive pursuant to the
11 provisions of this Paragraph shall not exceed fifteen million dollars.

12 (3) Any parish that elects to phase-in an exemption of one hundred percent
13 of business inventory from ad valorem tax over a period not to exceed five years
14 shall receive a payment equal to the greater of the amount of ad valorem taxes
15 collected on business inventory within the parish for the 2026 tax year or five
16 hundred thousand dollars. However, the maximum amount a parish may receive
17 pursuant to the provisions of this Paragraph shall not exceed ten million dollars.

18 (4) Any parish electing to exempt business inventory from ad valorem tax on
19 or after July 1, 2027, shall not be eligible for any payment pursuant to this
20 Subsection. Any parish electing to partially exempt business inventory by reducing
21 the percentage of fair market value applicable to property considered business
22 inventory shall not be eligible for any payment pursuant to this Subsection.

23 D. The tax collector of each parish receiving a payment pursuant to
24 Subsection C of this Section shall distribute the monies received from the treasurer
25 on a pro rata basis to each taxing authority that levies an ad valorem tax within the
26 parish. The treasurer shall disburse monies to the collector within thirty days of
27 receipt of a certification from the secretary of the Department of Revenue that the
28 parish has irrevocably elected to exempt one hundred percent of business inventory
29 from ad valorem tax.

1 E. Property for which an exemption authorized in this Section has been
2 claimed shall not be treated as taxable property for purposes of any subsequent
3 reappraisals and valuation for millage adjustment purposes pursuant to Article VII,
4 Section 23 of the Constitution of Louisiana. Any decrease in the total amount of ad
5 valorem tax collected by a taxing authority as a result of an ad valorem exemption
6 authorized in this Subsection shall be absorbed by the taxing authority and shall not
7 create any additional tax liability for taxpayers in the taxing district as a result of any
8 subsequent reappraisal and valuation or millage adjustment. Implementation of an
9 exemption authorized in this Subsection shall neither trigger nor be cause for a
10 reappraisal of property or an adjustment of millages pursuant to Article VII, Section
11 23 of the Constitution of Louisiana.

12 §1703.3. Business inventory; partial exemption; percentage of fair market value
13 adjustment

14 A.(1)(a) In accordance with the Constitution of Louisiana for purposes of ad
15 valorem taxation, a parish may elect to partially exempt business inventory by
16 reducing the percentage of fair market value applicable to property considered
17 business inventory established in the constitution.

18 (b) The election by a parish to reduce the percentage of fair market value
19 applicable to business inventory pursuant to the provisions of this Section shall be
20 irrevocable and once the percentage of fair market value has been reduced in a
21 parish, the percentage of fair market value shall not be increased. A parish shall not
22 reduce the percentage of fair market value of business inventory more than once an
23 assessment period.

24 (2) The partial exemption of business inventory shall apply only in parishes
25 in which the sheriff, school board, and the parish governing authority elect to reduce
26 the percentage of fair market value applicable to business inventory. However, the
27 percentage of fair market value applicable to business inventory shall never be higher
28 than the percentage applicable to business inventory pursuant to Article VII, Section
29 18(B) of the Constitution of Louisiana.

1 (3) The partial exemption reducing the percentage of fair market value
 2 applicable to business inventory shall be evidenced in writing and shall be submitted
 3 to the Louisiana Tax Commission and the appropriate tax assessor within ten
 4 calendar days of the execution of the agreement between the sheriff, school board,
 5 and the parish governing authority to reduce the percentage of fair market value
 6 applicable to business inventory. The written documentation shall contain the new
 7 percentage of fair market value applicable to business inventory in the parish and
 8 shall indicate the effective date of the reduced percentage. The Louisiana Tax
 9 Commission shall include all written notifications received from parishes indicating
 10 a reduction of the percentage of the fair market value applicable to business
 11 inventory in the commission's annual reports.

12 B. Any decrease in the total amount of ad valorem tax collected by a taxing
 13 authority as a result of the reduction of the percentage of fair market value applicable
 14 to business inventory authorized in this Section shall be absorbed by the taxing
 15 authority and no additional tax liability for taxpayers in the taxing district shall be
 16 created as a result of any subsequent reappraisal and valuation or millage adjustment.
 17 Implementation of the reduction of the percentage of fair market value applicable to
 18 business inventory authorized in this Section shall neither trigger nor be cause for a
 19 reappraisal of property or an adjustment of millages pursuant to Article VII, Section
 20 23 of the Constitution of Louisiana.

21 C. For purposes of this Section, the term "business inventory" shall mean the
 22 aggregate of those items of tangible personal property as defined in R.S.
 23 47:301(16)(a) that are held for sale in the ordinary course of business, are currently
 24 in the process of production for subsequent sale, or are to physically become a part
 25 of the production of such goods.

26 Section 2. The provisions of ~~this Act~~ ^{Acts 2025, No. 357} shall be applicable to property tax years
 27 beginning on or after 2026.

[NOTE 2025 RS 47:1703.24 1703.3]

HB NO. 365

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Section 3. This Act shall take effect and become operative if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 366 of this 2025 Regular Session of the Legislature is adopted at a statewide election and becomes effective.

[Signature]

SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature]

PRESIDENT OF THE SENATE

[Signature]

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: *[Signature]*
June 20, 2025

ACT 470

2025 Regular Session

ENROLLED

SENATE BILL NO. 179

BY SENATOR CATHEY

La. State Law Institute
PRINTER'S COPY
NO EDITS

Classification RS 47

- NOTE § 2

AN ACT

To amend and reenact R.S. 47:1855(G)(2), relative to the assessment of public service properties; to provide relative to the allocation of ad valorem tax assessed values for certain types of property of nonresident companies; to provide for the implementation of an allocation methodology; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1 R.S. 47:1855(G)(2) is hereby amended and reenacted to read as follows:

§1855. Allocation of assessed value

* * *

G.(1) * * *

~~(2)(a) For those companies not provided for in Paragraph (1) of this Subsection, major movable or other movable property owned or used in Louisiana by a company not a resident of, nor domiciled in Louisiana, and having no agent or office in this state shall be allocated to East Baton Rouge Parish; provided, that in the event an assessor shall certify to the tax commission that, as of January first, certain identifiable major movables were present in his parish, the tax commission shall allocate the value of that major movable to the certifying parish. Except as provided herein, for those companies not provided for in Paragraph (1) of this Subsection, major movable or other movable property owned or used in Louisiana by a company not a resident of, nor domiciled in Louisiana, and having no agent or office in this state shall be allocated according to the following ratio:~~

(i) The numerator of which is the number of miles of active railroad track within a parish.

1 (ii) The denominator of which is the total number of miles of active
2 railroad track in the state of Louisiana.

3 (b) The miles of active railroad track shall be based upon the latest
4 information published by the Louisiana Department of Transportation and
5 Development.

6 (c) If an assessor certifies to the Louisiana Tax Commission that certain
7 identifiable major movables were present in his parish as of January first, the
8 commission shall allocate the value of the major movables to the certifying
9 parish. The remainder of the assessed value shall be allocated as provided in
10 Subparagraph (a) of this Paragraph.

11 (d) The Louisiana Tax Commission shall annually publish the total
12 number of miles of active railroad track in the state of Louisiana and the
13 number of miles of active railroad track within each parish used to determine
14 the ratio as provided in Subparagraph (a) of this Paragraph.

15 (e) The allocation methodology provided for in Subparagraph (a) of this
16 Paragraph shall be implemented as follows:

17 (i) For the taxable period beginning on January 1, 2026, twenty-five
18 percent of the assessed value shall be allocated to Louisiana parishes in
19 accordance with the allocation methodology provided in Subparagraph (a) of
20 this Paragraph and seventy-five percent shall be allocated to East Baton Rouge
21 Parish.

22 (ii) For the taxable period beginning on January 1, 2027, fifty percent of
23 the assessed value shall be allocated to Louisiana parishes in accordance with
24 the allocation methodology provided in Subparagraph (a) of this Paragraph and
25 fifty percent shall be allocated to East Baton Rouge Parish.

26 (iii) For the taxable period beginning on January 1, 2028, seventy-five
27 percent of the assessed value shall be allocated to Louisiana parishes in
28 accordance with the allocation methodology provided in Subparagraph (a) of
29 this Paragraph and twenty-five percent shall be allocated to East Baton Rouge
30 Parish.

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(iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph.

Section 2. The provisions of this Act shall be applicable to taxable periods beginning on or after January 1, 2026.

Section 3. 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.

[Signature]
PRESIDENT OF THE SENATE

[Signature]
SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

(NOTE: RS 47:1855(G)(2))

ACT 104

2025 Regular Session

La. State Law Institute
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ENROLLED

SENATE BILL NO. 82

Edits To: RS 47 Pgs. 1
Note:

BY SENATOR REESE

1

AN ACT

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To amend and reenact R.S. 47:1967(F), relative to ad valorem taxes; to provide relative to the assessment of bank stock; to increase the percentage of assessed value of certain property deducted for assessment purposes; to provide for applicability; to provide for an effective date; and to provide for related matters.

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Be it enacted by the Legislature of Louisiana:

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Section 1. R.S. 47:1967(F) is hereby amended and reenacted to read as follows:

8

§1967. Listing and assessment of bank stock; procedure

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* * *

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F. From the assessment determined by the application of the fifteen percent of fair market value provided for above, there shall be deducted **fifty one hundred** percent of the assessed value of real estate, improvements, buildings, furniture and fixtures owned by the bank. If such real estate, improvements, buildings, furniture and fixtures are owned by a separate corporation, the deduction will be allowed provided all the capital stock of which (except directors' qualifying shares, if any) is owned by the bank, banking company, firm, association or corporation.

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Section 2. The provisions of this Act shall become effective on January 1, 2026, if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval by the legislature or January 1, 2026 whichever is later.

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PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 9

ENROLLED

2025 Regular Session

La. State Law Institute
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NO EDITS

HOUSE BILL NO. 131

Classification RC 47
- NOTE E2

BY REPRESENTATIVE FARNUM

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AN ACT

To enact R.S. 47:1992.2, relative to ad valorem tax assessments in Calcasieu Parish; to provide for limitations for the filing of complaints heard by the board of review in Calcasieu Parish; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1992.2 is hereby enacted to read as follows:

§1992.2. Board of review: complaints for review: Calcasieu Parish

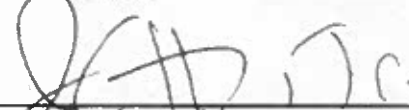
Notwithstanding the provisions of R.S. 47:1992(C), in Calcasieu Parish, the board of review shall only consider complaints for review of the correctness of an assessment by an assessor if the complaint is timely filed in person at the board of review's office or if the complaint is timely filed by means of certified mail.

Section 2. The provisions of this Act shall be applicable to complaints filed with the board of review in Calcasieu Parish on or after July 1, 2025.

Section 3. This Act shall become effective on July 1, 2025.



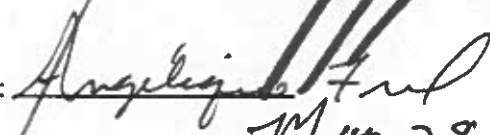
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
May 28, 2025
Page 1 of 1

[NOTE ORS 47:1992.2]

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

AN ACT

To amend and reenact R.S. ~~47:2122, 2127, 2151, 2153(A)~~, the introductory paragraph of (B)(1), (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158, 2158.1, 2160, 2162, 2163, 2201 through 2204, ~~2206~~ through 2209, 2211, the heading of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2242, 2243(A) and (B), 2244, the heading and introductory paragraph of 2245, the heading of Subpart B of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2246, 2247, the heading of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, as amended and reenacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1(A), (D), and (E), 2257, and 2268 as enacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, and the heading of Part III of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2205, and the heading of 2207 and (A), the introductory paragraph of (B), the introductory paragraph of (C), and (E), to enact R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, and to repeal R.S. 47:2153.1 as enacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, relative to the assessment, payment, and allocation of ad valorem taxes; to provide for definitions; to provide for interest, penalties, liens, and privileges; to provide relative to tax lien auctions; to provide for tax lien certificates and processes related thereto; to provide relative to tax liens held by a political subdivision; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2122, 2127, 2151, 2153(A), the introductory paragraph of (B)(1),

1 (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158, 2158.1, 2160,
 2 2162, 2163, 2201 through 2204, 2206 through 2209, 2211, the heading of Part V of Chapter
 3 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2242, 2243(A) and
 4 (B), 2244, the heading and introductory paragraph of 2245, the heading of Subpart B of Part
 5 V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2246,
 6 2247, the heading of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised
 7 Statutes of 1950, as amended and reenacted by Section 1 of Act 774 of the 2024 Regular
 8 Session of the Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1,
 9 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by Section 1 of Act 774 of the
 10 2024 Regular Session of the Legislature of Louisiana are hereby amended and reenacted and
 11 R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session of the
 12 Legislature of Louisiana are hereby enacted to read as follows:

13 §2122. Definitions

14 The following terms used in this Chapter shall have the definitions ascribed
 15 in this Section, unless the context clearly requires otherwise:

16 (1) "Acquiring person" means any of the following:

17 (a) A person acquiring title at a tax sale conducted prior to January 1, 2009.

18 (b) A political subdivision or any other person seeking to acquire or acquiring
 19 ownership of adjudicated property.

20 (c) A person acquiring tax sale title to a tax sale property at a tax sale
 21 conducted after January 1, 2009, but before January 1, 2026.

22 ~~(d) A person acquiring the delinquent obligation at a tax auction after January~~
 23 ~~1, 2026.~~

24 (2) "Adjudicated property" means property of which tax sale title is acquired
 25 by a political subdivision pursuant to R.S. 47:2196 prior to January 1, 2026.

26 (3) "Authenticate" means either of the following:

27 (a) To sign.

28 (b) To execute or otherwise adopt a symbol, or encrypt or similarly process
 29 a written notice in whole or in part, with the present intent of the authenticating
 30 person to identify the person and adopt or accept a written notice.

1 (4) "Commission" means the Louisiana Tax Commission.

2 (5) "Delinquent obligation" means the debt for statutory impositions
3 ~~included in the tax bill~~ that are not paid by the due date and any subsequent
4 statutory impositions paid pursuant to R.S. 47:2160.1(B), plus any interest,
5 penalty, and costs that may accrue in accordance with this Chapter.

6 (6) "Face value" of a tax lien certificate means the total amount of the
7 delinquent obligation at the time the tax lien certificate is issued. This shall
8 include the delinquent statutory impositions and any interest and costs accruing
9 prior to the issuance of the tax lien certificate but shall not include any penalty
10 assessed pursuant to R.S. 47:2127.

11 (7) "Forbidden purchase nullity" means a nullity of an action conducted in
12 violation of R.S. 47:2162.

13 ~~(7)~~(8) "Ordinance" means either of the following:

14 (a) An act of a political subdivision that has the force and effect of law,
15 including but not limited to an ordinance, a resolution, or a motion.

16 (b) A rule or regulation promulgated by the State Land Office, the division
17 of administration, or by another state agency with authority over adjudicated
18 properties.

19 ~~(8)~~(9) "Owner" means a person who holds an ownership or usufruct interest
20 in the property at issue as ~~shown in the conveyance and mortgage records of the~~
21 appropriate parish of the date of the determination.

22 ~~(9)~~(10) "Payment nullity" means a nullity arising from payment of taxes prior
23 to a tax lien auction, including payment based on dual assessment.

24 ~~(10)~~(11) "Political subdivision" means any of the following to the extent that
25 it has the power to levy statutory impositions and conduct tax lien auctions for
26 failure to pay statutory impositions:

27 (a) The state.

28 (b) Any political subdivision as defined in Article VI, Section 44 of the
29 Constitution of Louisiana.

30 (c) Any other agency, board, or instrumentality under Subparagraph (a) or (b)

1 of this Paragraph.

2 ~~(11)~~(12) "Redemptive period" means the period in which a person may
3 redeem property as provided in the law prior to January 1, ~~2025~~2026.

4 ~~(12)~~(13) "Signed" includes using any symbol executed or adopted with
5 present intention to adopt or accept a writing in tangible form.

6 ~~(13)~~(14) "Statutory impositions" means ad valorem taxes and any imposition
7 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

8 ~~(14)~~ "Tax auction party" means ~~the tax notice party, the owner of property,~~
9 ~~including the owner of record at the time of a tax lien auction, as shown in the~~
10 ~~conveyance records of the appropriate parish, any reasonably locatable person~~
11 ~~holding an identifiable ownership or usufruct interest even if not shown in the~~
12 ~~conveyance records of the parish in which the property subject to the tax lien is~~
13 ~~located, and any other person holding an interest, such as a mortgage, privilege, or~~
14 ~~other encumbrance on the property, including a tax lien certificate holder, as shown~~
15 ~~in the mortgage and conveyance records of the appropriate parish.~~

16 (15) "Tax debtor" means the person listed on the tax roll in accordance with
17 R.S. 47:2126 as of the date of the assessor's determination.

18 (16) "Tax lien" means the right to receive payment of the delinquent
19 obligation and includes the lien and privilege securing the delinquent obligation
20 in accordance with R.S. 47:2127(C).

21 ~~(16)~~(17) "Tax lien auction" means the sale of a delinquent obligation tax lien
22 pursuant to this Chapter R.S. 47:2154.

23 (18) "Tax lien auction party" means each of the following persons, to the
24 extent that the person's interest and whereabouts are reasonably ascertainable:

25 (a) A tax notice party.

26 (b) The owner or owners of the property.

27 (c) The owner or owners of the property at the time of the tax lien
28 auction.

29 (d) A lessee of the property whose lease or a notice thereof has been
30 recorded.

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(e) Any other person holding an interest in the property, including any mortgage, privilege, or other encumbrance. This shall include a tax lien certificate holder.

~~(17)~~(19) "Tax lien certificate" means the written instrument evidencing the delinquent obligation and the lien and privilege securing it that identifies the holder thereof tax lien and its assignment to the party identified thereon.

(20) "Tax lien certificate holder" means the purchaser of a tax lien pursuant to this Chapter and the purchaser's successors or assigns, provided that the tax lien has not been extinguished.

~~(18)~~(21) "Tax notice party" means each tax debtor and any person requesting notice pursuant to in accordance with R.S. 47:2159 ~~as of the date of the assessor's determination.~~

~~(19)~~(22) "Tax sale" means the sale or adjudication of tax sale title to property prior to January 1, 2026.

~~(20)~~(23) "Tax sale certificate" means the written notice evidencing a tax sale ~~to be filed in accordance with R.S. 47:2155 and 2196 as of December 31, 2025.~~

~~(21)~~(24) "Termination price" means the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to ~~terminate~~ extinguish a tax lien certificate.

~~(22)~~(25) "Written notice", "notice", "written", or "writing" means information that is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

* * *

§2127. Time for payment; interest and penalty; notification

A. Time for payment. Statutory impositions may be paid as soon as the tax roll is delivered to the tax collector and, except as otherwise provided by law, shall be paid no later than December thirty-first in each respective year, ~~and, if~~ If not paid by that date, the statutory impositions shall be considered delinquent the following day.

B. Interest and penalty.

1 **(1)(a)** All delinquent statutory impositions, whether levied on movable or
 2 immovable property, shall bear interest from the day after the taxes were due ~~until~~
 3 paid, at the rate of one percent per month or any part thereof, calculated on a
 4 noncompounding basis.

5 **(b)** Interest shall continue to accrue on the statutory impositions as
 6 provided in Subparagraph (a) of this Paragraph until either of the following
 7 occurs:

8 **(i)** The statutory impositions are paid.

9 **(ii)** A tax lien certificate is issued for the delinquent obligation or, for
 10 statutory impositions levied on movable property, the property is sold pursuant
 11 to the provisions of Subpart A of Part III of this Chapter, R.S. 47:2141 et seq.

12 **(2)** If the delinquent obligation tax lien is offered for sale at tax lien auction,
 13 a five percent penalty calculated on the statutory impositions shall be assessed.
 14 Interest shall not accrue on the penalty. ~~In the event of a tax lien auction of~~
 15 ~~immovable property, the interest rate may be reduced.~~

16 **(3)** In the event of an erroneous assessment and adjustment by the tax
 17 commission, the tax debtor shall have fifteen days after the date of receipt of notice
 18 of the revised assessment in which to pay the adjusted amount without interest or
 19 penalty. If the address provided by the tax assessor on the tax roll proves to be
 20 incorrect and the tax debtor does not receive a timely notice, the tax collector may
 21 extend to the tax debtor a fifteen-day notice in which to pay without interest or
 22 penalty.

23 **C. Tax lien. The delinquent obligation shall be secured by a lien and**
 24 **privilege in accordance with the provisions of R.S. 47:1993(G). The lien and**
 25 **privilege shall have priority over all other mortgages, liens, privileges, and other**
 26 **encumbrances. Except as otherwise provided in R.S. 47:2267, all tax liens shall**
 27 **rank concurrently, irrespective of when the statutory impositions become due**
 28 **or the tax lien certificates are recorded.**

29 **D. Failure to pay.** ~~All statutory impositions shall be paid. Failure to pay If~~
 30 the total statutory impositions, interest, and costs due on immovable property

1 remain unpaid ninety days after becoming delinquent, shall subject the tax lien
 2 to shall be offered for sale at a tax lien auction in accordance with R.S. 47:2154.
 3 ~~The tax lien shall have priority over all mortgages, liens, and other privileges~~
 4 ~~encumbering the property. All tax liens issued by the tax collector or other tax~~
 5 ~~collectors shall be ranked in pari passu.~~ In the case of unpaid statutory impositions
 6 due on movable property, the movable property shall be subject to seizure and
 7 sale in accordance with the provisions of Subpart A of Part III of this Chapter,
 8 R.S. 47:2141 et seq.

9 ~~D.E.~~(1) Notification. As soon as ~~practical~~ practicable following delivery of
 10 the tax roll to the tax collector ~~as required by~~ in accordance with R.S. 47:2126, the
 11 tax collector shall send by United States mail to each tax notice party written notice
 12 ~~by United States mail~~ of statutory impositions due. The written notice shall be sent
 13 to each tax debtor at his the address listed on the tax roll and to each other tax notice
 14 party at the address given in the request for notice pursuant to R.S. 47:2159.

15 (2) The written notice shall do each of the following:

16 (a) ~~disclose~~ Disclose the total amount of statutory impositions due by the tax
 17 debtor for the current year, the ward in which the property is located, and the number
 18 of the assessment. ~~The written notice shall~~

19 (b) request Direct the tax debtor to return the written notice to the tax
 20 collector with remittance.

21 (c) ~~The notice shall inform and shall remind~~ Inform the tax debtor of the date
 22 by which statutory impositions must be paid and that interest will accrue on the
 23 statutory impositions at the rate of one percent per month on a noncompounding
 24 basis from the day after the statutory impositions were due.

25 (d) ~~The notice shall indicate if there is a~~ Indicate the existence of any prior
 26 unredeemed tax sale, tax sale certificate, or outstanding tax lien certificate in
 27 connection with the immovable property.

28 (3) The failure to provide notice shall not affect the validity of the tax lien
 29 auction.

30 (4) The written notice shall be ~~deemed~~ sufficient if it is in the following form:

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"[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges	Amount
Estimated Amount Due	
[Name of Tax District]	
Total Statutory Impositions for the Current Year	
THIS AMOUNT IS THE TOTAL OF AD VALOREM TAXES AND OTHER STATUTORY IMPOSITIONS INCLUDED ON YOUR TAX BILL DUE FOR THE CURRENT YEAR. THE OBLIGATION TO PAY AD VALOREM TAXES AND STATUTORY IMPOSITIONS SHALL BE DELINQUENT ON [DATE].	

Property Address
Ward
Assessment No.
Legal Description

PLEASE REMIT BY [DATE]

*** ACCESS YOUR PROPERTY TAXES AND OTHER STATUTORY IMPOSITIONS AND PAY ONLINE @

NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST WILL ACCRUE AT THE RATE OF 1% PER MONTH ON A NON-COMPOUNDING BASIS UNTIL PAID.

Failure to pay the total statutory impositions, interest, and costs due before may cause the tax lien to be offered for sale at tax lien auction.

[] INDICATE IF APPLICABLE: According to our records, the property for which these statutory impositions are due has previously been sold at a tax sale or tax sale title or tax lien certificate has previously been issued. You should take steps immediately to remedy this threat to your ownership. You may have a right of redemption or termination if timely exercised.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX AND STATUTORY IMPOSITIONS NOTICE

[Name & Address of Tax Collector] Amount Due:

Ward: Assessment No.:

[Name & Address of Tax Debtor] Due Date:

Make check payable to: _____

- Retain the top portion of this form for your records.
- Write account number on your check. The canceled check will serve as your receipt.
- For [name of political subdivision] tax information only call [number] or fax [number].
- Access your property tax and pay online @ [Internet address].
- Change of address requests and questions regarding the assessed value of the property should be directed to:

[Name & Address of Tax Collector]

(Tax records cannot be changed without instructions from the respective parish tax assessor)

Please sign below and return this portion of notice with check made payable to: [_____]
These taxes paid by: _____ "

§2127.1. Immovable property; lots assessed together

If two or more lots or parcels of ground have been assessed in any year or years to the same tax debtor at a certain valuation for the whole together, without distinguishing the valuation of each lot or parcel separately, the tax collector is authorized, but shall not be obligated, to receive the proportion of statutory impositions under assessment fairly due upon any one or more of the lots or parcels separately. The proportions shall be ascertained and fixed by a certificate authenticated by the assessor and approved by the tax collector. The lots or parcels upon which their the proportions are paid shall be free from the proportion of taxes pertaining to the other lots or parcels of the assessment.

* * *

2141
~~§2140~~. Time period in which to conduct sales of movable property tax sales for the
collection of delinquent taxes

1 Once three years, after have passed from December thirty-first of the year
 2 in which statutory impositions are due, ~~have passed, except for adjudicated property,~~
 3 no tax sale of movable property for the collection of delinquent taxes shall be
 4 conducted with regard to statutory impositions, provided that the time period shall
 5 be suspended by the pendency of any suit which prevents the collection of the
 6 statutory impositions, and the time of the suspension shall be excluded from the
 7 computation of the three years.

REDESIGNATE

§2141-2147 → 2142-2148

* * *

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 9 §2151. Transfer after tax roll delivered

10 A sale, pledge, mortgage, lien, or other alienation or encumbrance of property
 11 made after the tax roll has been delivered to the tax collector shall not affect the
 12 statutory impositions assessed on the property or any tax lien that remains
 13 outstanding on the property to ~~enforce collection of delinquent statutory~~
 14 impositions.

15 §2151.1. Time period in which to conduct an immovable property tax lien auction

16 ~~Once three years, after December thirty-first of the year in which statutory~~
 17 ~~impositions are due, have passed, no tax lien auction shall be conducted with regard~~
 18 ~~to statutory impositions, provided that the time period shall be suspended by the~~
 19 ~~pendency of any suit which prevents the collection of the statutory impositions, and~~
 20 ~~the time of the suspension shall be excluded from the computation of the three years.~~
 21 ~~The sale of a tax lien auction certificate issued in the name of the political~~
 22 ~~subdivision shall not be considered a tax lien auction. Unpaid statutory impositions~~
 23 ~~that have been delinquent for a period of three years or more shall not be~~
 24 ~~included in the sale price at any tax lien auction. This period shall be suspended~~
 25 ~~during the pendency of any suit that prevents the collection of the statutory~~
 26 ~~impositions. Nothing in this Section shall be construed as prohibiting the sale~~
 27 ~~of a tax lien by a political subdivision pursuant to R.S. 47:2246.~~

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29 §2153. Notice of delinquency; tax lien holder; tax lien auction

30 A. No later than the first Monday of February of each year, or as soon

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thereafter as possible, the tax collector shall send a written notice by certified mail, return receipt requested, to each tax notice party when the tax debtor has not paid all of the statutory impositions assessed on immovable property for the previous year. The notice shall inform the tax notice party that if the statutory impositions are not paid within twenty days after the sending of the notice, or as soon thereafter before the tax lien auction is scheduled, the tax collector ~~shall~~ will advertise for sale by public auction the ~~delinquent obligation and the lien and privilege securing it~~ tax lien and that the tax collector ~~shall~~ will issue in favor of the winning bidder and record in the mortgage records a tax lien certificate. The notice shall be sufficient if it is in the following form:

*Year	Ward	Sect.	Ass. #	Property #	Notice #
*****PLEASE NOTE*****					
			[NAME OF POLITICAL SUBDIVISION]		
*By law your ad valorem taxes and other statutory impositions are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on a noncompounding basis on delinquent ad valorem taxes and other statutory impositions.					
*If monies for payment of ad valorem taxes and statutory impositions are in escrow, please forward tax notice to your mortgage company.					
*If a receipt is requested, enclose a self-addressed stamped envelope along with your payment.					
*Please notify the sheriff's office or the assessor's office with all address changes.					
*For questions about assessed value or millages contact: Assessor's Office: Property Tax Dept:					
*Payment may be made online at _____					
*[DATE OF NOTICE]. If ad valorem taxes and statutory impositions are not paid in full within twenty (20) days after this date, the tax collector will proceed to auction the tax lien for payment of taxes and other statutory impositions at [list location of the tax lien auction] beginning on [list first day of sale] and will issue a tax lien certificate in favor of the winning bidder. The tax lien certificate shall <u>will</u> be prima facie evidence of the validity of the <u>tax</u> lien and privilege and the assignment to the tax lien purchaser. You will have the right to pay the amounts due until the day before the auction. If the tax lien is sold at auction, you may terminate the lien according to law, but in order to terminate, you will be required to pay the delinquent obligation, <u>which includes the</u> a five percent (5%) penalty, and interest not to exceed the rate of one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser, together with other amounts in accordance with law.					

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*Until judgment of court is executed, the above-described tax lien auction shall not serve to terminate any ownership interest or right to possession that you have in the property. During the termination period, the tax lien certificate holder may not subject you to any eviction proceeding and is not entitled to collect any lease or rental payments. Any attempt to do so is unlawful and will subject the lienholder to penalty by law.

Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
				Property Description
Total Statutory Impositions Due Interest				
Costs				
Total				

[Name of Tax Collector and Address]	
Total Statutory Impositions Due	
Interest	
Cost	
Total	

[Tax Collector Name]					
YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #

Name of Tax Debtor
[address] _____
Make checks payable to: _____ [Tax Collector Name]
Mail this portion of tax bill and payment to: _____ [address]"

B.(1) If the certified mail sent to the tax debtor is returned for any reason, the tax collector shall resend the notice by first class mail and to "occupant" at the address listed and shall take additional steps to notify the tax debtor of the delinquent statutory impositions and pending tax lien auction, which shall include **any at least** three of the following:

* * *

C.(1)(a) At the expiration of twenty days' notice, counting from the day when the last of the written notices are sent, or as soon thereafter as practicable, the tax collector shall proceed to publish a notice of the delinquency and to advertise for auction the consolidated delinquent tax list under one form in the official journal of the political subdivision. The publication and advertisement shall be sufficient if it is in the following form:

"DELINQUENT TAX AND STATUTORY IMPOSITION LIST

1 _____ vs. Delinquent Tax Debtors

2 (insert appropriate taxing bodies)

3 By virtue of the authority vested in me by the constitution and the laws of the ^SState
 4 of Louisiana, I will sell by public auction, at _____, beginning at
 5 _____ o'clock a.m. on _____, the _____ day of _____,
 6 _____, and continuing on each succeeding legal day, until the auction is completed,
 7 the tax lien. I will issue in favor of the winning bidder and record in the mortgage
 8 records a tax lien certificate to all immovable property on which taxes are now due
 9 to _____, to enforce collection of taxes (insert affected
 10 taxing bodies) assessed in the year _____, together with interest thereon from January
 11 1, _____, at the a rate not to exceed one percent (1%) per month on a
 12 noncompounding basis until paid and all costs. The names of the delinquent tax
 13 debtors, the amount of statutory impositions due, including any due for prior years,
 14 and the immovable property assessed to each for which a tax lien certificate will be
 15 issued are as follows: (Insert names of delinquent tax debtors in alphabetical order,
 16 the amount of statutory impositions due, including any due for prior years on each
 17 specific piece of property, and the description of each specific piece of immovable
 18 property for which a tax lien certificate will be issued.)

19 At the auction, I will sell the tax lien to the winning bidder. The auction sale will be
 20 for cash or other payment method acceptable to the tax collector, in legal tender
 21 money of the United States.

22 At any time prior to the institution of an action to enforce the tax lien certificate, the
 23 tax lien certificate may be terminated extinguished by paying the price paid at
 24 auction together with interest at the rate established at the tax lien auction which
 25 shall not exceed one percent (1%) per month on a noncompounding basis computed
 26 on the amount paid at auction by the tax lien certificate purchaser until terminated,
 27 a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S.
 28 47:2156. The termination payment shall also include the amount of any subsequent
 29 parish and municipal statutory impositions paid by the tax lien certificate holder,
 30 together with the applicable five percent (5%) penalty and any applicable interest

1 computed on the statutory impositions at a rate of one percent (1%) per month on a
2 noncompounding basis."

3 * * *

4 (4) No tax lien auction shall be set aside or annulled for any error in
5 description or measurement of the property assessed in the name of the tax debtor,
6 provided that the property can be reasonably identified. No judgment annulling a tax
7 sale or tax lien auction shall have effect until the price and all statutory impositions
8 and costs are paid; however, this shall not apply to sales annulled because the taxes
9 were paid prior to the date of sale.

[NOT AMENDED]

10 * * *

11 D. The failure of the tax collector to properly advertise the tax lien auction
12 as specified in this Section shall not be a basis to ~~nullify~~ **annul** the tax lien auction
13 under R.S. 47:2286.

14 §2154. Tax lien auctions; time of auction; price

15 A. (1) The tax collector shall advertise for sale by public auction the tax lien
16 evidencing delinquent obligations on or before May first of the year following the
17 year in which the taxes were assessed, or as soon thereafter as possible.

18 (2) Notwithstanding the provisions of Paragraph (1) of this Subsection
19 and R.S. 47:2127(D) to the contrary, a delinquent obligation related to
20 immovable property subject to an outstanding tax lien certificate issued in favor
21 of and held by a political subdivision may be excluded from a tax lien auction
22 at the election of the political subdivision. As soon as practicable after an
23 election pursuant to this Paragraph is made, the tax collector shall issue and file
24 in the mortgage records a tax lien certificate for the delinquent obligation in
25 favor of the political subdivision.

26 * * *

27 C. ~~The opening bid shall be for the statutory impositions due on the property,~~
28 ~~together with any applicable costs and interest at the rate of one percent per month,~~
29 ~~on a noncompounding basis from the day after the due date until the date of the~~
30 ~~auction. The bidders may submit bids reducing the amount of monthly interest to be~~

1 ~~assessed on the amount paid at the tax lien auction in increments not less than~~
2 ~~one-tenth of a percent. However, the lowest interest rate that can be bid is seven-~~
3 ~~tenths of one percent per month on a noncompounding basis. The winning bid shall~~
4 ~~be that which requires the assessment of the lowest interest to be assessed against the~~
5 ~~amount paid at the tax lien auction. If multiple bidders offer the same lowest interest,~~
6 ~~then the winner shall be the first to submit the bid. The auction price shall be the~~
7 ~~face value of the tax lien certificate.~~

8 D.(1) The auction shall be conducted by competitive bid. The subject of
9 the competitive bidding shall be the monthly rate at which interest will accrue
10 on the face value of the tax lien certificate following its issuance.

11 (2)(a) Subject to a maximum bid of one percent per month, bidders may
12 submit bids reducing the monthly interest rate in increments of one-tenth of one
13 percent or an integral multiple thereof. The bid that requires the assessment of
14 interest at the lowest rate shall be declared the winner. If multiple bidders
15 submit the same lowest bid, the winner shall be the first in time to submit the
16 bid.

17 (b) Notwithstanding the provisions of Subparagraph (a) of this
18 Paragraph, no bid shall be accepted that purports to reduce the rate of monthly
19 interest below seven-tenths of one percent.

20 ~~D.E.(1) The~~ No later than thirty days after conclusion of the tax lien
21 auction, the tax collector shall issue and file in the mortgage records of the parish
22 in which the property is situated a tax lien certificate in favor of the winning bidder,
23 or, if ~~If there is~~ no bidder, the tax collector shall issue and record the tax lien
24 certificate in favor of the political subdivision. The recording cost due to the clerk
25 of court shall be included in the price paid at the tax lien auction and the face
26 value of the tax lien certificate. The tax collector shall also deliver a certified copy
27 of the tax lien certificate to the winning bidder.

28 (2) The tax lien certificate shall be prima facie evidence of the validity of the
29 tax lien and the assignment to the person named thereon.

30 ~~E. The amount owed to the tax lien certificate holder for the delinquent~~

1 obligation shall be secured by a tax lien on the immovable property described in the
 2 tax lien certificate. This lien shall have priority over all mortgages, liens, and
 3 privileges encumbering the property, but all tax lien certificates issued by the tax
 4 collector or other tax collectors shall be ranked equally with each other.

5 F. The tax lien certificate shall be filed no later than thirty days after the
 6 conclusion of the tax lien auction. The recording cost due to the clerk of court shall
 7 be included in the opening bid.

8 **F. Upon the issuance of a tax lien certificate, interest shall accrue on the**
 9 **face value of the tax lien certificate at the monthly rate established by the**
 10 **winning bid at the tax lien auction. If the tax lien certificate is issued in favor of**
 11 **the political subdivision, interest shall accrue on the face value of the tax lien**
 12 **certificate at the rate of one percent per month. In both cases, interest shall be**
 13 **calculated on a noncompounding basis.**

14 §2155. Tax lien certificate

15 A. The tax collector shall authenticate and file in accordance with law, in
 16 person or by deputy, in the political subdivision's name, a tax lien certificate to in
 17 favor of the winning bidder or, ~~in the event of~~ if no bidder, to in favor of the
 18 political subdivision, in which the tax collector shall relate in substance a brief
 19 history of the proceedings had, describe the property, and state the face value of the
 20 tax lien certificate, including the amount of the statutory impositions, interest, and
 21 costs included in the auction price, the monthly interest rate, the penalty assessed
 22 at auction, and, if applicable, the payment made to him in cash, cashier's check,
 23 certified check, money order, credit card, or wire transfer, or other payment method.
 24 The tax collector shall deliver a tax lien certificate to the winning bidder or, if no
 25 bidder, the political subdivision and shall conclude the auction with the statement
 26 that the statutory impositions, together with interest, penalties, and costs, may be
 27 paid at any time prior to the expiration of thirty days after service of a petition to
 28 enforce the tax lien certificate. The tax lien certificate shall contain the full name and
 29 address of the ~~tax lien certificate holder~~ winning bidder or, if no bidder, the name
 30 of the political subdivision. The certificate shall be sufficient if it is in the following

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form:

"Tax Lien Certificate

[Name of Political Subdivision]

v.

[Name of Tax Debtor]

State of Louisiana

Parish of _____

City of _____

To: _____

On this _____ day of 20____, I, [Name of tax collector], Tax Collector in and for the [Name of political subdivision], in the name of the [name of political subdivision], and by virtue of the authority in me vested by the constitution and laws of the state of Louisiana and in pursuance of the requirements of those laws, having mailed and published the notice required by law and having strictly complied with each and every requirement of the laws relating to delinquent statutory impositions, did sell by public auction the tax lien, evidenced by this tax lien certificate, for encumbering the property described below.

To-wit:

Ward _____	Section No. _____	Taxes <u>Statutory Impositions</u> \$ _____
Assessment No. _____		Interest _____
		Penalties _____
		Costs _____
		Total Face Value _____
		Penalty (if applicable) _____

Property description: _____

[Name and address of Purchaser] being the winning bidder, and having bid the interest rate of _____%, and having complied with the terms of the auction, is issued a tax lien certificate for the property, which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser]. This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the auction as provided by law.

NOW, THEREFORE, all of the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for the [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the state of Louisiana, do by these presents issue and transfer unto [Name and Address of Purchaser] this tax lien certificate to the above-described property with all the improvements thereon. Any person may cause the tax lien certificate to be terminated extinguished by paying the termination price.

IN TESTIMONY WHEREOF, I have hereunto signed my name officially at _____, Parish

1 of _____, in the presence of the two undersigned competent witnesses, who also
2 signed on this _____ day of _____, 2____.

3 Witnesses:

4 _____
5 Printed Name: _____ [Name of Tax Collector]

6 _____
7 _____ [Name of Political Subdivision]

8 Printed Name: _____
9 By: _____

10 B. A certified copy of the tax lien certificate is shall be prima facie evidence
11 of the regularity of all matters regarding the tax lien auction and the validity of the
12 tax lien auction.

13 C.(1) ~~The lien and privilege evidenced by the tax lien certificate shall~~
14 ~~prescribe~~ An action to enforce the tax lien pursuant to R.S. 47:2266.1 shall be
15 brought no later than seven years from the date that the tax lien certificate is
16 recorded in the mortgage records of the parish in which the property is located.
17 ~~Prescription shall be suspended during any period in which the tax lien certificate is~~
18 ~~issued to and held by a political subdivision. A tax lien certificate holder may cause~~
19 ~~prescription to be suspended while enforcement of the tax lien certificate is~~
20 ~~prohibited by a bankruptcy stay by recording notice of the pendency of the~~
21 ~~bankruptcy action in the mortgage records in the parish in which the property is~~
22 ~~located. Upon the expiration of this time period, the tax lien shall be extinguished~~
23 and, upon written request of an interested party, the recorder of mortgages shall
24 cancel the inscription of the tax lien certificate from the records upon request of an
25 interested party. No action to collect the delinquent obligation or enforce the lien and
26 privilege may be instituted more than seven years after the recordation of the tax lien
27 certificate.

28 (2) ~~This~~ The period provided for in this Subsection shall be preemptive. An
29 action to enforce the tax lien that is instituted after the expiration of the preemptive
30 period may be dismissed on the court's own action.

31 (3) Notwithstanding the provisions of Paragraph (2) of this Subsection,
32 the period provided for in this Subsection shall be suspended while either of the

1 following conditions is satisfied:

2 (a) The tax lien certificate is held by the political subdivision.

3 (b) A bankruptcy stay prohibiting enforcement of the tax lien is pending,
 4 and a notice of pendency of the bankruptcy action is recorded in the mortgage
 5 records of the parish in which the property is located.

6 §2156. Post-tax-lien-auction notice

7 A. The tax lien certificate holder shall use reasonable diligence to determine
 8 the name and current address of each tax lien auction party whose interest will be
 9 terminated by an action brought pursuant to the provisions of R.S. 47:2266.1.

10 B. ~~(1) No more than three hundred sixty-five days but no fewer than one~~
 11 ~~hundred eighty days~~ At least six months but no more than one year before
 12 bringing an action pursuant to R.S. 47:2266.1, the tax lien certificate holder shall
 13 send notice to each tax lien auction party discovered pursuant to Subsection A of this
 14 Section. If the tax lien auction party is a mortgage holder, notice shall be provided
 15 by certified or registered mail or commercial courier, as defined in Code of Civil
 16 Procedure Article 1313.

17 (2) Nothing in this Subsection shall be construed as prohibiting
 18 additional notice prior or subsequent to the timeframe specified in Paragraph
 19 (1) of this Subsection.

20 C. The notice required pursuant to Subsection B of this Section shall be
 21 sufficient if in the following or a substantially similar form:

22 "[Date]

23 [Name Tax Debtor]

24 RE: Property No. _____
 25 Ward ___ Section No. ___ Assessment No. _____
 26 Subbed: Subd. _____ Lot _____ "

27 THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien certificate for the
 28 above property was issued to _____ who paid the tax collector ad valorem taxes, other
 29 statutory impositions, and costs due and owing for the year(s) _____.

30 Research indicates that you may have an ownership interest in, or mortgage, lien, privilege, or
 31 other interest in, the property described above. Sender The tax lien certificate holder intends to bring
 32 an action to enforce its rights as a certificate holder that may result in the seizure and sale of the property

1 including and termination of your interest.

2 The tax lien certificate was issued to the tax lien certificate holder, who by law is entitled to
3 receive payment of the lien amount on the property. At the expiration of three years from recordation of
4 the tax lien certificate, the tax lien certificate holder may ~~bring an action under ordinary process~~ file suit
5 to recognize and enforce ~~the delinquent obligation evidenced by the tax lien. Thereafter, the tax lien~~
6 ~~certificate holder may seek through~~ the seizure and sale of the property described above. ~~The delinquent~~
7 ~~obligations~~ Once suit has been filed, the delinquent obligation will include reasonable court costs and
8 attorney fees incurred by the tax lien certificate holder and you will have only thirty days to ~~terminate the~~
9 ~~lien once you are after being~~ served with the citation and petition in the suit in which to pay the debt
10 and extinguish the lien. Thereafter, the tax lien certificate may be terminated extinguished only by
11 voluntary action of the tax lien certificate holder or by order of the court.

12 The tax lien certificate ~~and the debt that it secures~~ may be terminated extinguished by delivering
13 the termination payment price to the tax collector. As of [insert date no more than 15 days prior to the
14 notice], the termination payment price is [insert termination payment price before addition of notice
15 costs pursuant to R.S. 47:2156] plus the costs and fees incurred by the tax lien certificate holder related
16 to delivery of notice pursuant to R.S. 47:2156, ~~which costs and fees shall not exceed up to \$500.~~ The
17 termination payment Interest will continue to accrue interest until the debt is paid in full.

18 [It is recommended that a schedule of reasonable estimates of termination payments for each of
19 the next six months be included.]

20 D. ~~Upon issuance of the notices required by this Section, the~~ The tax lien
21 certificate holder shall be entitled to recover all reasonable and customary costs
22 actually incurred in complying with the requirements of this Section, as
23 established by submit an affidavit of costs and fees submitted by the tax lien
24 certificate holder to the tax collector attesting to the costs incurred including title
25 research fees, postage, and administrative fees, ~~which~~ The costs recoverable
26 pursuant to this Section shall not exceed five hundred dollars.

27 * * *

28 §2158. Repairs

29 A. When authorized in a notice or order of a political subdivision charged
30 with the enforcement of property standards or by a court of competent jurisdiction,
31 as determined by the value of the immovable property described and not by the value
32 of the delinquent statutory impositions, a tax lien certificate holder may make
33 necessary repairs that are required to comply with ~~a~~ the notice or order of a political
34 subdivision ~~charged with enforcement of property standards.~~ The A tax lien

1 certificate holder who undertakes repairs pursuant to this Subsection shall have the
 2 rights and ~~duties~~ obligations of a manager pursuant to Civil Code Articles 2292
 3 through 2297.

4 B. The tax lien certificate holder shall have a privilege on the immovable
 5 property for the costs of complying with the notice or order of the political
 6 subdivision and with the requirements of this Subsection. ~~To preserve this~~
 7 ~~privilege, Not later than fifteen days after satisfaction of the requirements of the~~
 8 notice or order, the tax lien certificate holder shall file in the mortgage records of
 9 the parish in which the property is located a statement of privilege detailing the
 10 ~~expenses incurred in complying with the notice or order not later than fifteen days~~
 11 ~~after satisfaction of the requirements of the order. The tax lien certificate holder~~
 12 costs. The tax lien certificate holder shall send a copy of the statement of privilege
 13 to the debtor. The privilege shall terminate five years after the recordation of the
 14 statement of privilege.

15 C. The expenses incurred in complying with the notice or order and
 16 recording the privilege shall be recoverable by the tax lien certificate holder only if
 17 the tax lien certificate holder satisfies the requirements of Subsection B of this
 18 Section.

19 D. The privilege shall be enforced together with the tax lien in an action
 20 pursuant to R.S. 47:2266.1. If the tax lien is extinguished prior to an action
 21 pursuant to R.S. 47:2266.1, the privilege shall be enforced no sooner than six
 22 months after notice is given in accordance with Subsection B of this Section. If
 23 termination of the lien occurs before the tax lien certificate holder files a statement
 24 of privilege in the mortgage records, the tax lien certificate holder shall subsequently
 25 record the statement, and the tax debtor shall be required to reimburse the tax lien
 26 certificate holder the costs outlined therein.

27 E. A privilege arising under this Section is effective against third persons
 28 from the time that the statement of privilege is filed for registry in the mortgage
 29 records of the parish in which the property is located and, except as otherwise
 30 provided in R.S. 47:2266.1(E), is preferred in rank to all mortgages, privileges,

1 and other rights that become effective against third persons after that time.

2 §2158.1. Prohibition of certain actions; exceptions

3 A.(1) A tax debtor who is remains the owner of and who is residing in the
4 property shall not be subject to any eviction proceeding by the tax lien certificate
5 holder or to a writ of possession prior to the conclusion of a sale pursuant to a writ
6 of fieri facias following the conclusion of an action instituted pursuant to R.S.
7 47:2266.1.

8 (2) Except as otherwise provided in R.S. 47:2158, no tax lien certificate
9 holder shall charge any rental or lease payments to the owner or occupants of,
10 or place any constructions on or make any improvements to, the immovable
11 property subject to the tax lien.

12 B.(1) ~~The~~ Except as otherwise provided in R.S. 47:2158, no acquiring
13 person shall ~~not be entitled to or~~ charge any rental or lease payments to the owner or
14 occupants ~~of, and shall not or~~ place any constructions on or make any improvements
15 to, the immovable property subject to the tax sale property, tax auction, or tax lien
16 certificate until the acquiring person has terminated the rights of the tax debtor
17 and been granted the right to possess the property under the law in effect at the time
18 that the acquiring person obtained its interest in the immovable property.

19 C.(1) An acquiring Any person who violates the provisions of this Section
20 shall be subject to a penalty of five percent of the price paid by the acquiring person
21 ~~for tax title or tax lien certificate~~ at tax sale or tax lien auction, and plus five
22 ~~percent of any amounts paid by the tax debtor who is the owner of and who is~~
23 ~~residing in the property for rental or lease payments. The penalty shall accrue from~~
24 ~~the time that the acquiring person took possession of the property~~ of the first
25 violation until the time that the property is redeemed, the tax lien is extinguished,
26 or the tax debtor's interest, including any rights to redeem, is terminated.

27 Nothing in this Section shall be construed to limit the rights of a tax debtor who is
28 the owner of and who is residing in the property to recover rental or lease payments
29 paid to an acquiring person in violation of the provisions of this Section.

30 (2) In addition to the penalties provided for in Paragraph (1) of this

1 Subsection, ~~an acquiring a~~ person who violates the provisions of this Section shall
 2 forfeit ~~any~~ the right to ~~claim recover as part of the redemption price or~~
 3 termination price any ~~statutory imposition associated with the property amounts~~
 4 other than the delinquent amount of unpaid ad valorem taxes if the property is
 5 redeemed in accordance with law statutory impositions paid by the person.

6 ~~C.D.~~ The provisions of this Section shall not limit the rights of a person who
 7 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,
 8 writ of seizure and sale, or other court order or to a successor in interest to such a
 9 person.

10 * * *

11 §2160. Tax lien certificate; effect on other statutory impositions

12 ~~★~~ The issuance of a tax lien certificate to for the delinquent obligation due
 13 on a property shall not affect, invalidate, or extinguish the claim of another political
 14 subdivision for the statutory impositions due on the property that were not included
 15 in the bid auction price.

16 §2160.1. Subsequent statutory impositions

17 A. After ~~a tax lien auction and~~ the issuance of a tax lien certificate, all
 18 subsequent statutory impositions on the property shall continue to be assessed to and
 19 paid by the tax debtor.

20 B.(1) If ~~the~~ subsequent statutory impositions remain unpaid by the tax debtor
 21 by the date on which the statutory impositions become delinquent, the tax lien
 22 certificate holder may pay the statutory impositions. Upon request, the tax collector
 23 shall provide a copy of the tax bill to the tax lien certificate holder unless the tax
 24 amount due is available online.

25 (2) ~~A tax lien certificate holder who pays statutory~~ Statutory impositions
 26 paid by a tax lien certificate holder on behalf of a tax debtor pursuant to this
 27 Subsection shall ~~be entitled to collect~~ become a part of the delinquent obligation
 28 owed to the tax lien certificate holder, together with a five percent penalty on the
 29 statutory impositions and interest on the total amount paid pursuant to this
 30 Subsection at the rate of one percent per month, computed on a noncompounding

1 basis in accordance with the provisions of R.S. 47:2127.

2 (3) If a subsequent statutory ~~imposition is~~ **impositions are** paid by the tax
3 lien certificate holder after the tax lien is ~~terminated~~ **extinguished by payment**, the
4 tax collector shall ~~issue a refund of the subsequent statutory imposition~~ **the payment**
5 **to the tax lien certificate holder** within thirty days of written demand being made
6 by the tax lien certificate holder.

7 * * *

8 §2162. **Purchase Acquisition of tax lien** by tax collectors and assessors at tax lien
9 auction forbidden

10 The tax collector or **and** tax assessor for the political subdivision, or **and** any
11 other person acting on behalf of the political subdivision whose duties are to assess
12 or collect ad valorem taxes for the political subdivision, shall not ~~buy~~ **acquire**, either
13 directly or indirectly, any delinquent obligation **tax lien**. ~~The~~ **Any** tax lien auction
14 **of a tax lien acquired in violation of this Section** shall be subject to an action for
15 nullity, except that the violation of this Section shall not be a cause for annulling the
16 tax lien auction if the property or tax lien certificate has been sold by the violator, his
17 successor, or assigns **offending tax lien certificate holder** to a person who
18 purchased the property **tax lien** in good faith by onerous title. ~~In addition to any~~
19 ~~other penalties provided by law for violation of this Section, the violator~~ **In any case,**
20 **a tax lien certificate holder who violates the provisions of this Section** shall
21 forfeit the price paid at the tax lien auction in favor of the tax debtor and shall
22 disgorge any profits that the violator has made, either directly or indirectly, to the tax
23 debtor.

24 §2163. Purchase by co-owners

25 An owner or co-owner may pay the statutory impositions plus interest and
26 costs due at the **any time of prior to commencement of** the tax lien auction **of the**
27 **tax lien encumbering property**. The purchase of a tax lien by an owner or other
28 person holding an interest in the property, other than a tax lien certificate holder,
29 shall be deemed a payment to the tax collector of the delinquent obligation. A tax
30 lien certificate issued in the name of the owner or a person holding an interest in the

1 property, other than a tax lien certificate holder, shall not constitute a lien and
2 privilege on the property.

3 §2164. Tax lien certificates assignable; recordation

4 A tax lien certificate may be assigned by the tax lien certificate holder to any
5 person who is not prohibited from purchasing ~~acquiring~~ the delinquent obligation
6 by tax lien pursuant to R.S. 47:2162. The assignment of a tax lien evidenced by
7 a tax lien certificate issued to in favor of a political subdivision for less than the full
8 amount of the delinquent obligation shall not be considered a donation of public
9 property. Each assignment of a tax lien certificate shall be filed with the recorder of
10 mortgages and notice delivered to the tax collector. The assignment of a tax lien
11 shall become effective against third persons upon filing of the act of assignment
12 in the mortgage records. Notice of assignment shall be given to the tax collector.

13 * * *

14 §2201. Ordinance; sale or donation of adjudicated property; ~~or certain sale of tax~~
15 ~~lien certificates held by a political subdivision; conversion of~~
16 ~~adjudicated property to issuance of a tax lien certificates certificate~~
17 ~~for adjudicated property; sale of immovable property to enforce a~~
18 ~~tax lien certificate held by a political subdivision~~

19 A. ~~A political subdivision may adopt ordinances regarding the public sale or~~
20 ~~donation of adjudicated property and the assignment of tax lien certificates issued~~
21 ~~to the political subdivision that complies with R.S. 47:2202, 2203, and 2206. A public~~
22 ~~sale or donation of adjudicated property or an assignment of a tax lien certificate~~
23 ~~issued to a political subdivision may be made by sale or donation of an individual tax~~
24 ~~parcel or of an individual tax lien certificate or by sale or donation of multiple tax~~
25 ~~parcels or of multiple tax lien certificates as a whole. A political subdivision may~~
26 adopt ordinances consistent with this Subpart regarding each of the following:

27 (1) The public sale or donation of adjudicated property.

28 (2) The public sale of property to enforce a tax lien held by the political
29 subdivision.

30 (3) The public sale of tax liens held by the political subdivision for which

1 tax lien certificates have been issued pursuant to R.S. 47:2154 or Paragraph (4)
 2 of this Subsection.

3 (4) The issuance in favor of the political subdivision of a tax lien
 4 certificate for a delinquent obligation outstanding on property for which tax
 5 sale title has been adjudicated to the political subdivision prior to January 1,
 6 2026.

7 B. A political subdivision may adopt ordinances which convert title to
 8 adjudicated property held by the political subdivision to a tax lien certificate issued
 9 to the political subdivision. The political subdivision shall file a tax lien certificate
 10 with the recorder of mortgages for the parish in which the property is located. For
 11 purposes of R.S. 47:2266.1(A), adjudicated property may be converted to a tax
 12 lien certificate property, and the period of adjudication may be included in the
 13 three-year period required for the tax lien certificate. If the conversion occurs
 14 after three years from the recordation of the adjudication with the recorder of
 15 conveyances of the parish in which the property is located, the property may be
 16 sold after compliance with the post-tax lien notice requirements in R.S. 47:2156.

17 C. A political subdivision may adopt ordinances regarding the public sale of
 18 immovable property ~~that is encumbered by~~ for the enforcement of a tax lien
 19 ~~certificate which has been held by the a political subdivision for not less~~ shall be
 20 held no earlier than three years after the recordation of the tax lien certificate in the
 21 mortgage records of the parish in which the immovable property is located in order
 22 to ~~satisfy the debt secured by the tax lien certificate and any other statutory~~
 23 ~~impositions related to the property and due to any political subdivision.~~

24 §2202. Minimum bid prices; sale of adjudicated property; sale of tax lien certificate
 25 ~~issued to~~ held by the political subdivision; sale of immovable
 26 property to enforce a tax lien certificate held by a political
 27 subdivision

28 A.(1) The governing authority of each political subdivision may elect to
 29 sell adjudicated property at a public sale to the highest bidder without setting
 30 a minimum bid or requiring an appraisal.

1 ~~(2) The~~ If the governing authority of each political subdivision may elect
 2 elects to set a dollar amount as a minimum bid for the public sale of adjudicated
 3 property, ~~which shall be at least~~ the minimum bid shall be no less than the total
 4 amount of statutory impositions, governmental liens, and costs of sale.

5 ~~(2)(3) The governing authority of each political subdivision may elect to~~
 6 ~~require an appraisal of adjudicated property to be sold at public sale. When the~~
 7 ~~political subdivision elects to use the appraised value to establish a bidding floor~~
 8 ~~instead of setting a dollar amount minimum bid as allowed by this Section; If the~~
 9 governing authority elects to require an appraisal of adjudicated property to be
 10 sold at public sale, the political subdivision shall appoint a licensed appraiser to
 11 appraise and value the property. The minimum bid at the first public sale shall be at
 12 least two-thirds of the appraised value of the property. If the property fails to sell at
 13 the first public sale, the minimum bid at the second sale shall be one-third of the
 14 appraised value of the property.

15 ~~(3) The governing authority of each political subdivision may elect to sell the~~
 16 ~~adjudicated property at public sale to the highest bidder without setting a minimum~~
 17 ~~bid or requiring an appraisal.~~

18 ~~(4)B.~~ The governing authority of each political subdivision may elect to set
 19 a minimum bid for the assignment public sale of tax lien certificates issued to liens
 20 held by the political subdivision ~~to be sold at a public sale.~~

21 ~~(5)C.~~ The governing authority of a political subdivision shall set a minimum
 22 ~~bid for the sale~~ For the public sale of immovable property to enforce a tax lien
 23 certificate held by the political subdivision, the governing authority of the political
 24 subdivision shall set a minimum bid that is not less than two-thirds of the market
 25 value of the immovable property as established by the assessor assessor's current
 26 assessment.

27 ~~B.D.~~ Notwithstanding the provisions of Subsection A of this Section, the
 28 governing authority of each political subdivision may allow an adjoining landowner
 29 to purchase adjudicated property for any price set by the governing authority without
 30 public bidding at a public meeting of the governing authority; provided, that the

1 governing authority of an applicable political subdivision determines that the
 2 adjoining landowner has maintained the adjudicated property for a period of one year
 3 prior to the sale. Such a sale shall be deemed a public sale under the provisions of
 4 this Subpart.

5 §2203. Pre-bidding procedures; sale of adjudicated property; ~~assignment of certain~~
 6 sale of tax lien certificates held by a political subdivision; sale of
 7 immovable property to enforce a tax lien certificate held by a
 8 political subdivision

9 A. Initiation by political subdivisions. ~~A political subdivision may provide~~
 10 ~~by ordinance for the sale of adjudicated property, sale of immovable property to~~
 11 ~~enforce a tax lien certificate held by a political subdivision, or assignment of tax lien~~
 12 ~~certificates issued to a political subdivision at a public sale and may include the date~~
 13 ~~for the sale in the ordinance. However, the date of the sale may be provided by a~~
 14 ~~subsequent ordinance, or the date may be set administratively by the political~~
 15 ~~subdivision.~~

16 (1) A political subdivision may provide by ordinance for any of the
 17 following:

18 (a) The sale of adjudicated property.

19 (b) The public sale of immovable property to enforce a tax lien held by
 20 a political subdivision.

21 (c) The public sale of tax liens held by a political subdivision.

22 (2) An ordinance adopted in accordance with this Subsection may
 23 include the date for the sale in the ordinance. However, the date of the sale may
 24 be provided by a subsequent ordinance, or the date may be set administratively
 25 by the political subdivision.

26 B. Initiation by persons. (1) ~~Whenever~~ Provided that all other
 27 requirements are satisfied, any person ~~desires to~~ may initiate the public sale of
 28 adjudicated property, ~~sale of immovable or~~ property to enforce subject to a tax lien
 29 certificate held by a political subdivision, ~~or assignment of tax lien certificates issued~~
 30 ~~to a political subdivision and the political subdivision desires to sell, the person shall~~

1 deposit by making a written request to the political subdivision and depositing
 2 an amount determined by the political subdivision to be sufficient to cover the
 3 expenses of the sale, including advertising, appraisals, and other costs associated
 4 with the sale.

5 (2) Should the depositor at the sale fail to be the highest bidder, the money
 6 deposited shall be returned to him. However, if no one at the sale bids up to at least
 7 the minimum price provided in established pursuant to this Subpart, then the
 8 money shall be retained to pay the expenses of the sale, but any money remaining
 9 after the expenses are paid shall be returned to the depositor.

10 C. Advertisement. ~~A public sale~~ With the exception of sales pursuant to
 11 R.S. 47:2202(D), a public sale pursuant to this Subpart shall be advertised twice
 12 in the official journal for the political subdivision, once at least thirty days prior to
 13 the date of the public sale, and once no more than seven days prior to the date of the
 14 public sale. The advertisement shall provide for the minimum bid, the latest date that
 15 written bids will be accepted, the time and date of in-person bidding, and any other
 16 terms of sale. However, if no minimum bid is set by the governing authority of the
 17 political subdivision, ~~on the adjudicated property or assignment of a tax lien~~
 18 ~~certificate issued to a political subdivision to be sold at the public sale;~~ the
 19 advertisement shall include a statement that no minimum bid is set and that the
 20 ~~property shall be sold~~ sale shall be made to the highest bidder.

21 §2204. ~~Additional terms of ordinance; sale of adjudicated property; sale of~~
 22 ~~immovable property to enforce a tax lien certificate held by a~~
 23 ~~political subdivision~~

24 The ordinance allowing for the public sale of adjudicated property, sale of
 25 immovable property to enforce a tax lien certificate held by a political subdivision,
 26 or assignment of a tax lien certificate issued to a political subdivision may provide
 27 that the public sale may be subject to terms and conditions imposed by the political
 28 subdivision in the ordinance. ~~The political subdivision may also authorize the sale~~
 29 ~~of adjudicated property or assignment of a tax lien certificate issued to a political~~
 30 ~~subdivision at public sale at a price determined by the highest bidder without setting~~

1 ~~a minimum bid or requiring an appraisal.~~ An ordinance adopted pursuant to this
 2 Subpart may provide that a subsequent ordinance is required to approve the sale.

3 * * *

4 §2206. Notice; sale or donation of adjudicated property; public sale of property to
 5 enforce a tax lien held by a political subdivision

6 A.~~(1)~~ Either Following a sale or donation of adjudicated property
 7 pursuant to this Subpart, either the political subdivision or the acquiring person
 8 shall do all of the following:

9 (1)(a) Send send a written notice notifying any tax sale party ~~or tax auction~~
 10 party whose interest the successful bidder or donee intends to be terminated that the
 11 party has until the later of the following to redeem the property, ~~terminate the tax~~
 12 ~~lien certificate~~, or otherwise challenge in a court of competent jurisdiction the
 13 potential sale or donation:

14 (a)(i) Sixty days from the date of the notice provided in this Subsection, if
 15 five years have elapsed from the filing of the tax sale certificate ~~or the tax lien~~
 16 ~~certificate~~, or six months after the date of the notice provided for in this Subsection,
 17 if five years have not elapsed since the filing of the tax sale certificate ~~or the tax lien~~
 18 ~~certificate~~.

19 (b)(ii) The filing of the sale or donation transferring the property.

20 (2)(b)(i) If the written notice to any tax sale party ~~or tax auction party~~ is
 21 returned, the political subdivision or the acquiring person shall ~~mail notice to the tax~~
 22 ~~sale party or tax auction party at each address identified by taking~~ take additional
 23 steps to locate the tax sale party ~~or tax auction party~~, which shall include at least
 24 three of the following:

25 (a)(aa) Review the local telephone directory or internet for the tax sale party
 26 ~~or tax auction party~~.

27 (b)(bb) Contact the assessor for potential addresses of the tax sale party ~~or~~
 28 ~~tax auction party~~.

29
 30 (c)(cc) Examine the mortgage and conveyance records of the parish where

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the property is located to determine whether there are any other transactions pertaining to the tax sale party ~~or tax auction party~~ or the property.

~~(d)~~(dd) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of properties that may be owned by the tax sale party ~~or tax auction party.~~

~~(e)~~(ee) Search the business entity records of the Louisiana secretary of state or the equivalent records of the state in which an identified entity was formed or maintains its principal place of business.

(ii) The person giving notice shall send the notice by first class mail to each address that is discovered pursuant to Item (i) of this Subparagraph and that the person reasonably believes may be a valid address for the tax sale party.

~~(3)~~(c) If this notice is given after the expiration of three years from the recordation of the tax certificate ~~or the tax lien certificate~~, this notice shall constitute a notice of intent to sell. The notice required by this Section shall be sufficient, and it shall not be necessary to determine whether notice of the tax sale or any other notice was given. The written notice shall be sufficient if it is in the following form:

"This is an important legal notice.

Please read it carefully. You will receive no further notice.

[Date]

[Name]

[Address]

[City], [ST]

[Zip]

RE: Property: [Property Address]

[Description of Property Abbr]

Parish of _____,

State of Louisiana

Tax sale title to the above-described property ~~or a tax lien certificate affecting the above-described property~~ has been sold for failure to pay taxes. You have been

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identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not redeem the property ~~or terminate the tax lien certificate~~ by making all required payments to the tax collector listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date of this notice, or the recording of an act transferring ownership, if later.

[Tax collector name, address, telephone number]"

(d) The political subdivision or acquiring person shall file for registry with the recorder of mortgages of the parish in which the property is located a copy of one of the notices that was sent to the tax debtor or the current owner. A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice shall not affect the property. The recorder of mortgages or recorder of conveyances shall cancel, erase, terminate, or release the acts upon the request of the acquiring person. This effect shall cease upon either redemption or the transfer of ownership to the acquiring person.

~~(2)(a) Cause B.(1) Either the political subdivision or the acquiring person shall cause to be published in the official journal of the political subdivision a notice that any tax sale party or tax auction party whose interest the successful bidder or donee intends to be terminated has, to redeem the property or terminate the tax lien certificate, until the later of:~~

~~(a)(i) Sixty days, for property on which a tax sale certificate was recorded over five years previous of the first publication, or six months if the tax sale certificate was recorded less than five years before the first publication of the notice provided for in this Subsection.~~

~~(b)(ii) The recording of the sale or donation transferring the property.~~

~~(2)(b) The publication shall be sufficient if it is in the following form:~~

"NOTICE

[Names of Tax Sale Parties]

THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY

1 LOCATED IN _____, LOUISIANA MAY BE TERMINATED
2 BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN
3 ACCORDANCE WITH LAW:

4 [Brief legal description of property]

5 Improvements thereon bear Municipal

6 No. _____.

7 Tax sale title to the above-described property or a tax lien certificate affecting
8 the above-described property has been sold for failure to pay taxes. You have been
9 identified as a person who may have an interest in this property.

10 Your interest in the property will be terminated if you do not redeem the
11 property or terminate the tax lien certificate by making all required payments to the
12 tax collector listed below or file a lawsuit in accordance with law within [60 days]
13 [6 months] of the date of the first publication of this notice, or the recording of an act
14 transferring ownership, if later.

15 [Tax collector name, address, telephone number]"

16 **B. Prior to a public sale of immovable property to enforce a tax lien held**
17 **by a political subdivision pursuant to this Subpart, either the political**
18 **subdivision or the person initiating the sale pursuant to R.S. 47:2203 shall do**
19 **each of the following:**

20 **(1)(a) Send a written notice to each tax lien auction party or tax sale**
21 **party whose interest will be terminated by the sale. The notice shall inform the**
22 **recipient that the tax lien may be extinguished, and the sale prevented, by**
23 **paying the amounts owed any time prior to the sale, which shall be held:**

24 **(i) Sixty days from the date of the notice provided in this Subsection, if**
25 **five years have elapsed from the recordation of the tax lien certificate.**

26 **(ii) Six months from the date of the notice provided in this Subsection,**
27 **if less than five years have elapsed from the recordation of the tax lien**
28 **certificate.**

29 **(b)(i) If the written notice to any person described in Paragraph (1) of**
30 **this Subsection is returned, the person giving notice shall take additional steps**

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to locate the person, which shall include at least three of the following:

(aa) Review the local telephone directory or internet for the person.

(bb) Contact the assessor for potential addresses of the person.

(cc) Examine the mortgage and conveyance records of the parish where the property is located to determine whether there are any other transactions pertaining to the person or the property.

(dd) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of properties that may be owned by or otherwise associated with the person.

(ee) Search the business entity records of the Louisiana secretary of state or the equivalent records of the state in which an identified entity was formed or maintains its principal place of business.

(ii) The person giving notice shall send the notice by first class mail to each address that is discovered pursuant to Item (i) of this Subparagraph and that the person reasonably believes may be a valid address for the person.

(c) The notice shall be sufficient if it is in the following form:

"This is an important legal notice.

Please read it carefully. You will receive no further notice.

[Date]

[Name]

[Address]

[City], [ST]

[Zip]

RE: Property: [Property Address]

[Description of Property Abbr]

Parish of _____, State of Louisiana

A tax lien certificate for the above-described property has been issued for failure to pay taxes. You have been identified as a person who may have an interest in this property.

The property will be sold at auction and your interest in the property

1 will be terminated if you do not extinguish the tax lien by making all required
 2 payments to the tax collector listed below prior to the sale of the property,
 3 which will occur [60 days] [6 months] after the date of this notice.

4 [Tax collector name, address, telephone number]"

5 ~~C.(d)~~ The political subdivision or ~~acquiring~~ person initiating the sale
 6 pursuant to R.S. 47:2203 shall file with the recorder of mortgages of the parish in
 7 which the property is located a copy of one of the notices that was sent to the tax
 8 debtor or the current owner. A transfer, mortgage, lien, privilege, or other
 9 encumbrance filed after the filing of the notice shall not affect the property. The
 10 Upon request of an interested person, the recorder of mortgages or recorder of
 11 conveyances shall cancel, erase, terminate, or release the acts upon the request of the
 12 acquiring person recorded after the recordation of the notice. This effect shall
 13 cease upon either extinguishment of the tax lien or the public sale of the
 14 property.

15 (2)(a) Cause to be published in the official journal of the political
 16 subdivision a notice that any tax lien auction party or tax sale party whose
 17 interest will be terminated by the sale has until the sale of the property to
 18 extinguish the tax lien.

19 (b) The publication shall be sufficient if it is in the following form:

20 "NOTICE

21 [Names of Tax Lien Auction Parties]

22 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR
 23 RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY
 24 LOCATED IN _____, LOUISIANA MAY BE
 25 TERMINATED BY SALE OF THE PROPERTY AT PUBLIC AUCTION IF
 26 YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

27 [Brief legal description of property]

28 Improvements thereon bear Municipal

29 No. _____.

30 A tax lien certificate for the above-described property has been issued

1 for failure to pay taxes. You have been identified as a person who may have an
2 interest in this property.

3 Your interest in the property will be terminated if you do not extinguish
4 the tax lien by making all required payments to the tax collector listed below
5 prior to the sale of the property, which will occur [60 days] [6 months] after the
6 date of the first publication of this notice.

7 [Tax collector name, address, telephone number]"

8 ~~D.C.~~ The notice requirements of this Section shall not apply to the
9 assignment sale of a tax lien certificate issued to the political subdivision.

10 §2207. Sale or donation of adjudicated property; sale of immovable property to
11 enforce a tax lien certificate held by a political subdivision;
12 authentication; form

13 A. (1) At Following the sale or donation of adjudicated property, at any
14 time after the expiration of the sixty-day or six-month periods, as applicable, set
15 forth in R.S. 47:2206(A) and ~~(B)~~; and, if applicable, upon the satisfaction of any
16 terms or conditions required in the ordinance authorizing the sale or donation, the
17 acquiring person, or his successors and assigns, may send to the political subdivision
18 a written notice requesting that the political subdivision authenticate a the sale or
19 donation. The political subdivision shall authenticate the sale or donation within ten
20 days from the date of the request or as soon thereafter as practical practicable.

21 (2) Immediately following the public sale of immovable property to
22 enforce a tax lien held by a political subdivision and, if applicable, upon the
23 satisfaction of any terms or conditions imposed by the ordinance authorizing
24 the public sale, the political subdivision shall execute in favor of the winning
25 bidder an act of sale. Except as otherwise provided in R.S. 47:2268(B), the sale
26 shall operate to terminate all interests in the immovable property.

27 (3) ~~The acquiring person~~ A transferee of immovable property in
28 accordance with this Subpart shall be responsible for filing the act of sale or
29 donation and payment of all filing fees. The only warranty owed by the political
30 subdivision shall be a warranty against eviction resulting from a prior alienation by

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1 the political subdivision. Otherwise, all sales and donations shall be without
 2 warranty, either expressed or implied, even as to return or reduction of the purchase
 3 price, including without limitation the warranty against redhibitory defects or vices
 4 and the warranty that the thing sold is reasonably fit for its ordinary purpose or the
 5 ~~acquiring person's~~ transferee's intended or particular purpose. These waivers or
 6 exclusions of warranties shall be self-operative regardless of whether the waivers or
 7 exclusions are contained in the act of sale or donation, and regardless of whether
 8 they are clear and unambiguous, and regardless of whether they are brought to the
 9 attention of the ~~acquiring person~~ transferee. This provision supersedes the
 10 requirements of any other law.

11 B. ~~The writing constituting the~~ An act of sale shall be sufficient for purposes
 12 of this Section if it is a writing in the following form:

13 "NON-WARRANTY CASH SALE
 14 STATE OF LOUISIANA
 15 PARISH OF _____

16 BE IT KNOWN, on the dates written below before the undersigned Notaries
 17 Public, duly commissioned and qualified in their respective parishes, personally
 18 came and appeared:

19 [NAME OF POLITICAL SUBDIVISION],
 20 a political subdivision of the State of Louisiana, represented herein by
 21 _____, authorized by virtue of the attached ordinance of [name
 22 of governing body for the political subdivision], referred to as "Seller", who declared
 23 that:

24 Seller sells, without any warranty of title whatsoever, either expressed or
 25 implied, even as to the return or reduction of the purchase price, except for the
 26 warranty against eviction resulting from a prior alienation by the political
 27 subdivision, but with full substitution and subrogation in and to all the rights and
 28 actions of warranty which Seller may have, to:

29 [NAME OF PURCHASER]
 30 a _____, [for individuals, add marital status] whose

1 permanent mailing address is _____, referred to
 2 as "Purchaser", all of Seller's right, title and interest in and to the property more fully
 3 described on Exhibit "A" attached hereto and made a part hereof, together with all
 4 appurtenances thereunto belonging or in any way appertaining, and all buildings and
 5 improvements located on the property, if any, collectively referred to as the
 6 "Property".

7 This sale is made and accepted for and in consideration of the sum
 8 of _____ (\$ _____) cash, which Purchaser
 9 has paid to Seller.

10 [Purchaser acknowledges that the property is being conveyed subject to any
 11 and all conditions and restrictions which may be required or recited in the attached
 12 ordinance.]

13 The _____ ad valorem taxes are to be paid by Purchaser.

14 THUS DONE AND PASSED by Seller, before me, Notary, and the
 15 undersigned competent witnesses, on this _____ day of _____,
 16 _____, in the city of _____, Louisiana.

18 WITNESSES:

SELLER:

[NAME OF POLITICAL SUBDIVISION]

20 _____

21 Printed Name:

22 _____

23 Printed Name:

24 Name:

25 Title:

26 _____

27 NOTARY PUBLIC

28 Printed Name: _____

29 Notary/Bar Roll No.: _____

30 THUS DONE AND PASSED by Purchaser, before me, Notary, and the

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undersigned competent witnesses on this _____ day of _____,
_____, in the city of _____, Louisiana.

WITNESSES:

PURCHASER:

[[NAME OF PURCHASER]

Printed Name:

Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____ "

C. ~~The writing constituting the~~ **An act of** donation shall be sufficient **for**
purposes of this Section if it is a writing in the following form:

"NON-WARRANTY DONATION

STATE OF LOUISIANA

PARISH OF _____

BE IT KNOWN, on the dates written below before the undersigned Notaries
Public, duly commissioned and qualified in their respective parishes, personally
came and appeared:

[NAME OF POLITICAL SUBDIVISION],

a political subdivision of the State of Louisiana, represented herein by
_____, authorized by virtue of the attached Ordinance of [name of
governing body for the political subdivision], hereinafter referred to as "Donor", who
declared that:

Donor donates and delivers, without any warranty of title whatsoever, either
express or implied, except for the warranty against eviction resulting from a prior

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IN § 2 EFF. 1/1/2026

1 alienation by the political subdivision, but with full substitution and subrogation in
2 and to all the rights and actions of warranty which Donor may have, to:

3 [NAME OF DONEE]

4 a _____, [for individuals, add marital status] whose
5 permanent mailing address is _____, referred to as "Donee",
6 all of the right, title and interest of the Donor in and to the property more fully
7 described on Exhibit "A" attached hereto and made a part hereof, together with all
8 appurtenances thereunto belonging or in any way appertaining, and all buildings and
9 improvements located on the property, if any, collectively referred to as the
10 "Property".

11 This donation is accepted by Donee.

12 Donee warrants and acknowledges to and agrees with Donor that Donee is
13 accepting the property subject to any and all conditions and restrictions which may
14 be required or recited in the attached ordinance.

15 Donor has been advised that the property donated can be used only for the
16 purposes set forth in Article VII, Section 14(B) of the Louisiana Constitution.

17 The _____ ad valorem taxes are to be paid by Donee.

18 THUS DONE AND PASSED by Donor, before me, Notary, and the
19 undersigned competent witnesses, on this _____ day of _____,
20 _____, in the city of _____, Louisiana.

21
22 WITNESSES:

DONOR: _____

[NAME OF POLITICAL SUBDIVISION]

23 _____
24

25 Printed Name:

26 _____

27 Printed Name:

28 Name:

29 Title:
30 _____

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____

THUS DONE AND PASSED by Donee, before me, Notary, and the undersigned competent witnesses, on this _____ day of _____, _____, in the city of _____, Louisiana.

WITNESSES: DONEE: _____

[NAME OF DONEE]

Printed Name:

Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____"

D. The provisions of R.S. 41:1338 shall not apply to the property being sold or donated in accordance with this Section.

E. A certified copy of the sale or donation shall be prima facie evidence of the regularity of all matters dealing with the sale or donation and the validity of the sale or donation **as reflected in the information contained therein.**

§2207.1. **Assignment Sale of tax lien certificate; authentication recordation**

Upon receipt of the price for the **assignment sale** of a tax lien certificate and the satisfaction of any terms or conditions required in the ordinance authorizing the ~~assignment, the political subdivision shall authenticate the assignment of the tax lien certificate and file the assignment of the tax lien certificate~~ **sale, the political subdivision shall execute the sale of the tax lien and file the act of sale of the tax lien certificate** with the recorder of mortgages of the parish in which the property

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1 is located.

2 §2208. Sale or donation of adjudicated property; sale of immovable property to
 3 enforce a tax lien certificate held by a political subdivision; affidavit

4 A. Contemporaneously with or subsequent to the filing of the act of sale or
 5 donation of adjudicated property or the sale of immovable property to enforce a tax
 6 lien certificate held by a political subdivision, the ~~acquiring person; transferee or~~
 7 his successors; or assigns shall file with the recorder of mortgages of the parish in
 8 which the property is located an affidavit indicating how the tax sale parties or the
 9 tax lien auction parties whose ~~interest the acquiring person, his successors, or assigns~~
 10 ~~intends to be~~ interests have been or will be terminated were identified, how the
 11 address of each ~~tax sale party or tax auction party~~ such person was obtained, how
 12 the written notice was sent, the results of sending the written notice, and the dates of
 13 publication. ~~The~~ For sales and donations of adjudicated property, the affidavit
 14 shall also contain a statement of the any interest to which the purchaser or donee
 15 takes subject. The recorder of mortgages shall index the affidavit under the names
 16 of the owner filing the affidavit and each tax debtor, as mortgagors. The affidavit
 17 shall be sufficient if it is in the following form:

"AFFIDAVIT	UNITED STATES OF AMERICA
BY	STATE OF LOUISIANA
[NAME OF AFFIANT]	PARISH OF _____

22 This affidavit shall be indexed under each of the following names as mortgagor:

23 (a) [Name of owner causing the filing of the affidavit]

24 (b) [Name of each tax debtor]

25 (c) [Names of other tax lien auction parties]

26 BE IT KNOWN, on the _____ day of _____ [MONTH], _____
 27 [YEAR],

28 BEFORE ME, the undersigned notary public, duly qualified in and for the state and
 29 parish aforesaid, and in the presence of the undersigned competent witness, PERSONALLY
 30 CAME AND APPEARED:

1 _____ [name of affiant], major domiciliary of
 2 the Parish of _____, State of Louisiana ("affiant"), who,
 3 after being duly sworn, deposed and stated that on his personal knowledge:

4 1. Affiant personally examined [name of abstract] [title certificate] [the public
 5 records] (the "abstract") affecting the following described immovable property located in the
 6 Parish of _____, State of Louisiana (the "property"):

7 [Legal description of property]

8 2. A review of the abstract by the Affiant revealed the following persons or entities
 9 with an interest in the property, which interest is listed beside the name:

Name	Interest in property	Recordation information

10 3. Affiant reviewed the documents listed in the abstract, the telephone book
 11 published by [name of telephone book publisher] for the Parish of _____
 12 dated for use until [date], and utilized all the resources under [list other examination
 13 resources, including internet search engines, if any], and the search revealed the following
 14 last known addresses for the persons listed in Item 2 above:

Name	Address

15 4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary
 16 of state of the states set forth by the names of the entities listed below, and the search
 17 revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address

18 5. Affiant caused to be sent a written notice notifying the persons or entities listed
 19 in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the
 20 written notice is attached and satisfied R.S. 47:2206(A).
 21

22 6. The method and results of the notifications set forth in Item 5 above are listed by
 23 name and address as follows:
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Name	Method	Results

7. Notification was also published in [journal of general circulation for the political subdivision] on [list dates] [and was posted on the property]. The form of the publication is attached and satisfied R.S. 47:2206(B).

8. Pursuant to R.S. ~~47:2208(C)~~; 47:2207(A)(2) or 2208(C), as applicable, the following interests are cancelled, terminated, erased, or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

THUS DONE AND PASSED on the day, month and year set forth above, in the presence of the undersigned competent witness, who have signed their names with affiant, and me, Notary, after reading of the whole.

WITNESSES:

AFFIANT:

Printed Name: _____ Printed Name: _____

Printed Name: _____

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____ "

B. With respect to a sale of of adjudicated property, the filing of the affidavit provided in Subsection A of this Section shall operate as a cancellation, termination, release, or erasure of record of all statutory impositions of all political subdivisions then due and owing, of all governmental liens, and of all interests, liens, mortgages, privileges, and other encumbrances recorded against the property sold and listed in the affidavit.

1 C. With respect to a donation of adjudicated property, the filing of the
 2 affidavit provided for in Subsection A of this Section shall operate as a cancellation,
 3 termination, release, or erasure of record of all statutory impositions of the donor
 4 political subdivision, and all other interests, liens, mortgages, privileges, and other
 5 encumbrances recorded against the property donated and listed in the affidavit,
 6 except governmental liens and statutory impositions of political subdivisions other
 7 than the donee political subdivision.

8 D. Upon filing of the affidavit, the recorder of mortgages ~~or the recorder of~~
 9 ~~conveyances~~ shall treat and mark as canceled, terminated, released, or erased all of
 10 those liens, privileges, mortgages, or other encumbrances canceled, terminated,
 11 released, or erased under Subsection B ~~or C~~ of this Section, only insofar as they
 12 affect the property.

13 E. The owner filing the affidavit shall be liable to and indemnify the recorder
 14 of mortgages, ~~the recorder of conveyances~~, and any other person relying on the
 15 cancellation, termination, release, or erasure by affidavit for any damages that they
 16 may suffer as a consequence of such reliance if the recorded affidavit contains
 17 materially false or incorrect statements that cause the recorder to incorrectly cancel,
 18 terminate, release, or erase any interest listed in the affidavit. The recorder of
 19 mortgages ~~and the recorder of conveyances~~ shall not be liable for any damages
 20 resulting to any person or entity as a consequence of the cancellation, termination,
 21 release, or erasure of any interest in compliance with this Section.

22 F. If the sale or donation has the effect of terminating an interest
 23 established by a filing in the conveyance records, the affidavit shall also be filed
 24 in the conveyance records.

25 §2209. Sale or donation to tax sale party or tax lien auction party

26 Notwithstanding any provision of law to the contrary, when a tax sale party
 27 or tax lien auction party participates, directly or indirectly, in a post-adjudication sale
 28 or donation, sale of immovable property to enforce a tax lien certificate held by a
 29 political subdivision, or assignment of a tax lien certificate, acquires an interest by
 30 sale or donation pursuant to this Subpart, it shall be treated as a redemption or

1 to ~~January 1, 2026~~, shall be made in accordance with the law in effect on December
2 31, 2025.

3 B.(1) For properties adjudicated to the state for tax years 1880 through 1973,
4 redemptions shall be made through the register of the state land office.

5 (2) For property adjudicated to the state for nonpayment of taxes for
6 years 1880 through 1973, any person may redeem the property in the name of
7 the tax debtor, subject to any encumbrance placed on the property by the state,
8 until such time as the state transfers the property.

9 §2242. Person entitled to terminate extinguish

10 Any person may cause a tax lien certificate to be terminated extinguished.
11 Except as necessary to allow the termination price to be considered a debt of the
12 bankruptcy estate, neither a tax lien certificate holder nor a person causing a tax lien
13 certificate to be terminated extinguished shall qualify as a creditor in the tax debtor's
14 succession or business reorganization, liquidation, or receivership.

15 §2243. Termination payments

16 ~~A. If no action has been brought pursuant to R.S. 47:2266.1, the following~~
17 ~~rules shall apply:~~

18 ~~(1) Any person may cause a tax lien certificate to be terminated by paying the~~
19 ~~termination price to the tax collector of the appropriate political subdivision.~~

20 ~~(2) The tax collector shall remit the termination price to the certificate holder~~
21 ~~no later than thirty days after receipt of the termination price.~~

22 A.(1) Except as otherwise provided in Subsection C of this Section, a tax
23 lien shall be extinguished by payment of the termination price to the tax
24 collector of the appropriate political subdivision.

25 (2) Upon receipt of the termination price, the tax collector shall do each
26 of the following:

27 (a) Notify the terminating party of the existence of any additional tax lien
28 certificates within the tax collector's authority that remain outstanding on the
29 property.

30 (b) Remit the termination price to the tax lien certificate holder within

1 thirty days.

2 B.(1) The termination price shall include all of the following:

3 ~~(a) The statutory impositions together with interest at a rate of one percent~~
4 ~~per month from the day after the due date to the date of the tax lien auction~~ The face
5 value of the tax lien certificate.

6 ~~(b) A penalty at the rate of five percent calculated on the statutory~~
7 ~~impositions~~ Any penalty assessed in accordance with the provisions of R.S.
8 47:2127.

9 ~~(c) The costs related to the auction and required notices incurred by the tax~~
10 ~~collector.~~

11 ~~(d) The cost of preparing and recording the tax lien certificate.~~

12 ~~(e) The cost of preparing and recording the termination certificate.~~

13 ~~(f)(d) Interest calculated on the amount paid at the tax lien auction at the rate~~
14 ~~established at auction, or in the case of a tax lien certificate issued in the name of the~~
15 ~~political subdivision, interest calculated on the amount that would have been due at~~
16 ~~the tax lien auction at the rate of one percent per month on a noncompounding basis~~
17 face value of the tax lien certificate in accordance with the provisions of R.S.
18 47:2154(F).

19 ~~(g)(e) The costs incurred by the tax lien certificate holder related to~~
20 ~~post-auction notices in an amount not to exceed five hundred dollars, provided that~~
21 ~~an affidavit was submitted to the tax collector in accordance with R.S. 47:2156~~
22 ~~to the termination payment being made.~~

23 (f) Any amounts owed to the tax lien certificate holder pursuant to R.S.
24 47:2160.1 for subsequent parish or municipal statutory impositions, interest,
25 and penalty.

26 ~~(2) If the certificate holder has paid subsequent statutory impositions for the~~
27 ~~subject property, the termination price shall also include the amount of the~~
28 ~~subsequent statutory impositions, together with any applicable penalty, interest, and~~
29 ~~costs that may have accrued pursuant to this Part.~~

30 ~~(3)(a)(2)(a) If the certificate holder has caused any tax lien certificates~~ liens

1 outstanding on the subject property to be terminated extinguished and such
 2 terminated tax lien certificate the tax lien would not be preempted pursuant to R.S.
 3 47:2155(C), the amount of such the termination payments shall be included in the
 4 termination price, together with interest on the amount of the termination payments
 5 at the rate stated in the certificate calculated on a noncompounding basis.

6 (b) A certificate holder who terminates extinguishes a tax lien certificate in
 7 accordance with Subparagraph (a) of this Paragraph shall notify the tax collector at
 8 the time of the termination payment of his status as the certificate holder. Interest
 9 shall not accrue pursuant to Subparagraph (a) of this Paragraph if If the certificate
 10 holder fails to satisfy the requirements of this Subparagraph the certificate holder
 11 shall not be entitled to recover as part of the termination price the amounts
 12 specified in Subparagraph (a) of this Paragraph.

13 (3)(a) The tax collector shall not be required to accept partial payment
 14 of the termination price due for a given tax lien certificate.

15 (4)(a) The (b) Notwithstanding the provisions of Subparagraph (a) of this
 16 Paragraph, the tax collector shall not refuse to accept payment of the termination
 17 price due for an outstanding tax lien on the basis that one or more additional tax lien
 18 certificates or unsold statutory impositions remain outstanding with respect to the
 19 subject property.

20 (b)(c) If there are multiple tax lien certificates outstanding with respect to the
 21 subject property and the amount paid to terminate is less than the amount necessary
 22 to terminate extinguish all terminable tax lien certificates liens outstanding, the tax
 23 collector shall apply the amount paid as directed by the payor or, if not directed by
 24 the payor, to the oldest terminable tax lien certificate outstanding.

25 * * *

26 §2244. Additional payments to political subdivision

27 The termination payment shall include the actual costs incurred by the
 28 political subdivision for preparation of the tax lien certificate, provision of the notice
 29 of the auction, provision of any post-auction notice, and recording costs. However,
 30 the total reimbursable costs pursuant to this Section shall not exceed three hundred

1 dollars, exclusive of filing and recording fees.

2 §2245. Termination of tax lien certificate

3 Upon payment of all amounts due to extinguish a tax lien pursuant to R.S.
4 47:2243 and 2244, the tax collector shall issue a termination certificate in the name
5 of the tax debtor and file the termination certificate in the appropriate mortgage
6 records. Upon receipt of the termination certificate, the recorder of mortgages shall
7 mark the tax lien certificate or tax lien certificates cancelled. The termination
8 certificate shall be sufficient if it is in the following form:

9 * * *

10 ~~SUBPART B. PROPERTY RECEIVING NO BID~~

11 TAX LIENS HELD BY A POLITICAL SUBDIVISION

12 §2246. Right to purchase sell a tax lien certificate issued to the held by a political
13 subdivision

14 For property receiving no bid, any person may purchase a tax lien certificate
15 issued to the political subdivision from the political subdivision and on the terms and
16 conditions established by the political subdivision and file an action as a certificate
17 holder pursuant to R.S. 47:2266.1: On the terms and conditions established by the
18 political subdivision, any person may purchase from a political subdivision a tax
19 lien evidenced by a tax lien certificate issued in favor of and held by the political
20 subdivision. A person who purchases a tax lien pursuant to this Section shall
21 have the same rights as any other tax lien certificate holder pursuant to this
22 Chapter.

23 §2247. Termination Extinguishment of tax lien certificate issued to held by
24 political subdivisions; additional payments

25 A. The person terminating extinguishing a tax lien certificate issued to held
26 by a political subdivision or redeeming property adjudicated to a political
27 subdivision shall pay the termination price and or redemption price, as applicable,
28 together with the actual costs incurred by the political subdivision for all certified
29 mail or commercial carrier, publication of notice, or personal services of notices in
30 complying with the applicable provisions of law, including, without limitation,

1 determination of tax lien auction parties or tax sale parties and the notification of
2 such persons of the subsequent transaction as allowed by law.

3 ~~B. For property adjudicated to the state for nonpayment of taxes for years~~
4 ~~1880 through 1973, any person may redeem the property in the name of the tax~~
5 ~~debtor, subject to any encumbrances placed on the property by the state, until such~~
6 ~~time as the state transfers the property.~~

7 PART VI. PROCEDURES TO ENFORCE TAX LIEN CERTIFICATE

8 * * *

9 §2266.1. Procedure to recognize amounts due under tax lien certificate

10 A.(1) Upon the expiration of the later of three years from recordation of the
11 tax lien certificate, or the tax sale certificate if R.S. 47:2201(B) is applicable, or
12 ~~one hundred eighty days~~ six months after providing the notices required by R.S.
13 47:2156, a certificate holder may, by verified petition, institute in a court of
14 competent jurisdiction, as determined by the value of the immovable property
15 described and not by the value of the delinquent obligation, an ordinary proceeding
16 ~~against each owner of the property seeking recognition of the amounts due to the~~
17 ~~certificate holder~~ delinquent obligation and the lien and privilege evidenced by the
18 tax lien certificate. The petition shall name as a defendant each owner of the
19 property shown in the conveyance records.

20 (2) Upon request of the certificate holder, the tax collector shall provide the
21 certificate holder with a statement certifying the amount of the termination price as
22 of the date in the statement. A copy of this certification shall be attached to the
23 petition.

24 (3) At the time of filing, the petitioner shall send a copy of the petition to the
25 tax collector and file a notice of pendency of action with the recorder of mortgages
26 of the parish in which the property is located. The notice of pendency of action shall
27 preserve the effect of the certificate as a tax lien on the property described therein
28 during the pendency of the action, ~~notwithstanding R.S. 47:2155(C).~~

29 (4) Citation and service shall be made on ~~a~~ each defendant in accordance
30 with the Code of Civil Procedure unless a written waiver has been filed.

1 (5) The petition shall include each of the following allegations:

2 (a) Petitioner is a certificate holder of a tax lien recorded in the mortgage
3 records of this parish.

4 (b) At least three years have passed since the recordation of the tax lien
5 certificate.

6 (c) At least ~~one hundred eighty days~~ six months have passed since the
7 transmission of notices as required by R.S. 47:2156.

8 (d) The attached tax lien certificate was issued for the collection of the
9 delinquent ~~obligations~~ obligation for payment of statutory obligations on the
10 property described.

11 (e) The complete legal description of the immovable property subject to the
12 tax lien certificate.

13 (f) The amount of the delinquent obligation secured by the lien as evidenced
14 by the tax lien certificate, the statement of tax collector, and the affidavit of costs
15 incurred executed by the certificate holder.

16 (g) The amount secured by any privilege held by the petitioner pursuant
17 to R.S. 47:2158.

18 (h) The petitioner is entitled to recover court costs and reasonable attorney
19 fees incurred in prosecution of the action.

20 (6) Except for good cause shown, the recoverable amount of attorney fees
21 shall not exceed the greater of twenty-five percent of the total amount sought to be
22 collected as specified in Subparagraph (5)(f) of this Paragraph Subsection or two
23 thousand five hundred dollars.

24 * * *

25 D.(1) Until close of business on the thirtieth day following the date on which
26 the last party was served, or the next business day that is not a legal holiday if the
27 thirtieth day is a legal holiday, any person may cause the tax lien certificate to be
28 terminated extinguished by delivering the termination price to the tax collector. For
29 purposes of determining costs incurred by the tax lien certificate holder to be
30 included in the termination price, the affidavit of costs shall be determinative unless

1 an order or judgment of the court states otherwise. The tax collector shall not be
2 liable to any person for any error in calculation of the termination price.

3 (2) ~~After the period described in Paragraph (1) of this Subsection, the tax lien~~
4 ~~certificate may be terminated only by the court or the tax lien certificate holder.~~
5 ~~Nothing in this provision shall prohibit the tax collector from cancelling any tax lien~~
6 ~~certificate improperly issued. After the period described in Paragraph (1) of this~~
7 ~~Subsection has expired, the following rules shall apply:~~

8 (a) The tax lien certificate holder may file a motion for judgment
9 recognizing the tax lien and any privilege arising under R.S. 47:2158.

10 (b) The tax collector shall no longer accept any attempted termination
11 payments, and the tax lien shall be extinguished only pursuant to Paragraph (3)
12 of this Subsection. Nothing in this provision shall prohibit the tax collector from
13 cancelling any tax lien certificate in accordance with other applicable provisions
14 of law.

15 (3) ~~Any~~ At any time prior to a judicial sale pursuant to R.S. 47:2267, any
16 ~~person holding an interest in the property which that~~ may be terminated by the
17 ~~enforcement of the tax lien and privilege evidenced by the tax lien certificate may~~
18 ~~terminate the tax lien by filing~~ may file a contradictory motion for the court to set
19 the termination price. No later than thirty days after the motion is filed, the court
20 shall enter an order fixing the termination price in accordance with R.S.
21 47:2243 ordering the mover to remit the full termination price no more than
22 thirty days following the signing of the order by either depositing the full
23 termination price into the registry of the court or delivering the full termination
24 price to the certificate holder and direct directing the clerk of court to terminate
25 the tax lien certificate; upon deposit of the termination price in the registry of the
26 court or delivery of the termination price to the certificate holder. ~~The court shall fix~~
27 ~~the amount of the termination price within thirty days of filing of the motion. For~~
28 ~~purposes of this Paragraph, the termination price shall include the amount~~
29 ~~secured by any privilege held by the petitioner pursuant to R.S. 47:2158.~~

30 (4) Any penalty that has become final pursuant to R.S. 47:2158.1 or 2231.1

1 that remains unpaid at the time that an action pursuant to this Section is filed may be
2 enforced by subtracting the amount of the penalty from the termination price due.

3 E. A judgment rendered in favor of the plaintiff shall be in rem only. The
4 judicial mortgage created by the recordation of the judgment shall affect only the
5 property described in the petition and shall **prime be preferred to** all other liens,
6 privileges, mortgages, and other encumbrances of any nature, whatsoever regardless
7 of when recorded, except those listed in R.S. 47:2268(B).

8 §2267. Procedure to enforce tax lien and privilege; proceeds of judicial sale

9 A. A Except as otherwise provided in this Section and R.S. 47:2268, a
10 judgment **rendered** in favor of the tax lien certificate holder in an action brought
11 pursuant to R.S. 47:2266.1 ~~may be enforced by a writ of fieri facias directing the~~
12 ~~seizure and sale of the property described in the judgment pursuant to~~ **shall be**
13 **executed by a writ of fieri facias in accordance with the provisions of Title II of**
14 **Book IV of the** Code of Civil Procedure, Article 2291 et seq. ~~The procedure for~~
15 ~~enforcement of a judgment pursuant to a writ of fieri facias pursuant to those articles~~
16 ~~shall apply to the procedure to enforce the lien evidenced by a tax lien certificate.~~

17 B. A judicial sale for the execution of a judgment rendered pursuant to
18 R.S. 47:2266.1 shall be subject to the following rules:

19 (1) The winning bidder shall deliver the price of the judicial sale to the
20 sheriff. After deducting the costs of the sale and any commission due, the sheriff
21 shall distribute the proceeds in the following order:

22 (1)(a) To the plaintiff certificate holder for the payment of the judgment plus
23 judicial interest through the date of sale and reasonable costs and attorney fees
24 incurred in relation to the judicial sale.

25 (2)(b) To the holders of any other tax lien certificates that certificate
26 holders whose rights have not preempted for the termination price.

27 (3)(c) To holders of recorded mortgages, liens, and privileges to satisfy each
28 claim.

29 (4)(d) To each owner in accordance with their interest.

30 E.(2) Distribution of the judgment amount to the plaintiff tax lien certificate

1 holder shall be made immediately following the sale, regardless of any dispute that
 2 arises between other parties over allocation of the surplus sale proceeds. Disputes
 3 over the surplus proceeds shall not delay the issuance of the sheriff's deed to the
 4 winning bidder.

5 ~~D.~~(3) If any of the proceeds are not able to be delivered, they shall be
 6 deposited in the registry of the court in which the original action was brought. The
 7 cost of causing the deposit shall be deducted from the funds being deposited. If the
 8 surplus proceeds are not claimed within one year, they shall be subject to the
 9 Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

10 §2268. Effect of judicial sale

11 ~~A. The judicial sale~~ **Except as otherwise provided in Subsection B of this**
 12 **Section, a judicial sale pursuant to R.S. 47:2267** shall terminate all interests in the
 13 immovable property, ~~except the following, if filed prior to the tax lien certificate:~~

14 **B. The rights and obligations established or created by the following**
 15 **written instruments affecting immovable property shall not be terminated**
 16 **pursuant to this Chapter to the extent the interests remain effective against**
 17 **third persons and are filed with the appropriate recorder prior to the**
 18 **recordation of the tax lien certificate:**

19 (1) Building restrictions, condominium declarations, or other common
 20 ownership interest regimes.

21 (2) Dedications in favor of political subdivisions, the public, or public
 22 utilities.

23 (3) Immobilizations of ~~manufactured~~ **factory-built** homes.

24 (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project listed
 25 in the comprehensive master coastal protection plan as defined in R.S. 49:214.2.

26 (5) Levee or drainage projects by the departments, agencies, boards, or
 27 commissions of the state of Louisiana and their political subdivisions, including but
 28 not limited to a levee district or levee and drainage district as identified in Chapter
 29 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or municipalities,
 30 and the United States.

1 (6) Mineral rights.

2 (7) Pipeline servitudes.

3 (8) Predial servitudes.

4 Section 2. The heading of Part III of Chapter 5 of Subtitle III of Title 47 of the
5 Louisiana Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Chapter 5
6 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2205, the heading of
7 2207 and (A), the introductory paragraph of (B), the introductory paragraph of (C), and (E)
8 are hereby amended and reenacted read as follows:

9 **PART III. TAX COLLECTION SALES AND REDEMPTIONS**

10 **SUBPART A. MOVABLE PROPERTY**

11 * * *

12 ²¹⁴⁶
§2145. Movable property; additional sanction for tax collection

13 * * *

14 E. All movable property sold ~~at tax sales~~ **for the collection of delinquent**
15 **taxes** shall be immediately delivered without the right of redemption into actual
16 possession of the purchaser by the tax collector, who shall have full authority and
17 power to make all the seizures necessary to take and deliver such actual possession.

18 * * *

19 **PART IV. ADJUDICATED PROPERTY TAX LIENS HELD**

20 **BY A POLITICAL SUBDIVISION**

21 * * *

22 §2205. Donations of adjudicated property

23 The governing body of a political subdivision may by ordinance allow the
24 donation of any identified adjudicated property to any person to the extent allowed
25 by the Louisiana Constitution **of Louisiana**. The donated property can ~~may~~ be used
26 only for purposes allowed by the Louisiana Constitution **of Louisiana**.

27 * * *

28 §2207. Sale **Act of sale** or donation ~~of adjudicated property~~; authentication
29 **recordation**; form

30 A. At any time after the expiration of the sixty-day or six-month periods, as

1 applicable, set forth in R.S. 47:2206(A) and (B), and, if applicable, upon the
 2 satisfaction of any terms or conditions required in the ordinance authorizing the sale
 3 or donation, the ~~acquiring person~~ transferee of the property, or his successors and
 4 assigns, may send to the political subdivision a written notice requesting that the
 5 political subdivision ~~authenticate~~ execute a sale or donation. The political
 6 subdivision shall ~~authenticate~~ execute the sale or donation within ten days from the
 7 date of the request or as soon thereafter as ~~practical~~ practicable. The ~~acquiring~~
 8 ~~person~~ transferee shall ~~be responsible for filing~~ file the act of sale or donation for
 9 recordation in the conveyance records of the parish in which the property is
 10 located and shall be responsible for the payment of all filing fees. The only
 11 warranty owed by the political subdivision shall be a warranty against eviction
 12 resulting from a prior alienation by the political subdivision. Otherwise, all sales and
 13 donations shall be without warranty, either expressed or implied, even as to return
 14 or reduction of the purchase price, including without limitation the warranty against
 15 redhibitory defects or vices and the warranty that the thing sold is reasonably fit for
 16 its ordinary purpose or the ~~acquiring person's~~ transferee's intended or particular
 17 purpose. These waivers or exclusions of warranties shall be self-operative regardless
 18 of whether the waivers or exclusions are contained in the act of sale or donation, and
 19 regardless of whether they are clear and unambiguous, and regardless of whether
 20 they are brought to the attention of the ~~acquiring person~~ transferee. This provision
 21 supersedes the requirements of any other law.

22 B. The ~~writing constituting the~~ act of sale shall be sufficient if it is a writing
 23 in the following form:

24 * * *

25 C. The ~~writing constituting the~~ act of donation shall be sufficient if it is a
 26 writing in the following form:

27 * * *

28 E. A certified copy of the act of sale or donation shall be prima facie
 29 evidence of the regularity of all matters dealing with the sale or donation and the
 30 validity of the sale or donation.

CDUAL PRINT. SEE ALSO AMENDMENT
IN §1 EFF. 1/1/2026

1 Section 3. R.S. 47:2153.1 as enacted by Section 1 of Act 774 of the 2024 Regular
2 Session of the Legislature of Louisiana is hereby repealed.

3 Section 4. The Louisiana State Law Institute is hereby directed to redesignate R.S.
4 47:2140 entitled "Time period in which to conduct sales of movable property for the
5 collection of delinquent taxes" as amended in this Act as R.S. 47:2141, to redesignate
6 existing R.S. 47:2141, entitled "Movable property; notice of delinquency" as R.S. 47:2142,
7 to redesignate existing R.S. 47:2142 entitled "Movable property; seizure and sale" as R.S.
8 47:2143, to redesignate existing R.S. 47:2143 entitled "Movable property; procedure when
9 removed from parish or municipality before payment" as R.S. 47:2144, to redesignate
10 existing R.S. 47:2144 entitled "Movable property; summary seizure to secure payment" as
11 R.S. 47:2145, to redesignate existing R.S. 47:2145 entitled "Movable property; additional
12 sanction for tax collection" as R.S. 47:2146, to redesignate existing R.S. 47:2146 entitled
13 "Movable property; tax debtors' rights" as R.S. 47:2147, and to redesignate existing R.S.
14 47:2147 entitled "Movable property; payment of taxes by party taking possession" as R.S.
15 47:2148.

[NOTE ALL CITED PROVISIONS REDESIGNATED]
[NOTE ALL PROVISIONS IN THIS ACT]

[ACTS 2025, No. 411]

16 Section 5. This Act shall apply to all taxable periods beginning on or after January
17 1, 2026.

18 Section 6. This Act shall become effective on January 1, 2026; if vetoed by the
19 governor and subsequently approved by the legislature, this Act shall become effective on
20 the day following such approval by the legislature or January 1, 2026, whichever is later.



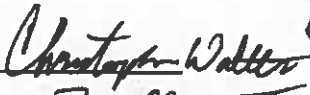
PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 283

ENROLLED

2025 Regular Session

HOUSE BILL NO. 493

BY REPRESENTATIVE CREWS

L. State Law Institute
PRINTER'S COPY

NO EDITS

Classification RS 47

- NOTE § 3

1

AN ACT

2

To amend and reenact R.S. 47:6001(A) and to repeal R.S. 47:6001(B), relative to tax exemptions; to provide for a property tax exemption for certain aircraft; to repeal inoperative provisions relating to the exemption; to provide for applicability; to provide for an effective date; and to provide for related matters.

3

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5

6

Be it enacted by the Legislature of Louisiana:

7

Section 1. R.S. 47:6001(A) is hereby amended and reenacted to read as follows:

8

§6001. ~~Antique airplanes and certain other aircraft~~ Tax exemption: certain aircraft

9

A. No personal property tax shall be imposed on any aircraft weighing less

10

with an operating empty weight less than six seven thousand pounds which is owned

11

by a private individual or limited liability company and ~~not used for commercial or~~

12

~~profit-making purposes:~~ used in 14 CFR Part 91 operation.

13

Section 2. R.S. 47:6001(B) is hereby repealed in its entirety.

14

Section 3. The provisions of this Act shall apply to taxable periods beginning on and

15

after January 1, 2026.

16

Section 4. This Act shall become effective on January 1, 2026.

Philip R. ...

SPEAKER OF THE HOUSE OF REPRESENTATIVES

Jeff ...

PRESIDENT OF THE SENATE

[Signature]

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: *Angélique Frel June 11, 2025*

[NOTE: RS 47:6001(A) + (B)]

ACT 376

ENROLLED

2025 Regular Session

HOUSE BILL NO. 533

BY REPRESENTATIVES CARVER, BAYHAM, BERAULT, COX, DOMANGUE, EGAN, FISHER, GLORIOSO, JACKSON, MIKE JOHNSON, LAFLEUR, JACOB LANDRY, TERRY LANDRY, LARVADAIN, LYONS, MENA, MOORE, SPELL, TAYLOR, THOMPSON, AND WYBLE

La. State Law Institute
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Edits To: RS 47 Pgs. 5

Note: - NOTE §3

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AN ACT

To amend and reenact R.S. ~~23:386~~ and R.S. ~~47:6033(G)~~ and to enact R.S. 47:6003, relative to tax credits; to establish a tax credit for employment of certain apprentices, interns, and youth workers; to provide for the amount of the credit; to provide for qualifications for the credit; to provide for requirements and limitations with respect to the credit; to provide for claiming of the credit; to authorize recovery of credit amounts in certain circumstances; to provide relative to apprenticeship programs of the Louisiana Workforce Commission; to limit the period in which a tax credit relative to apprenticeships may be earned; to provide for definitions; to authorize promulgation of administrative rules; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 23:386 is hereby amended and reenacted to read as follows:

§386. Apprentice defined

The term "apprentice" as used in this Chapter is defined as a worker at least sixteen years of age, except where a higher minimum age standard is otherwise fixed by law, who is employed to learn an apprenticeable occupation pursuant to the standards of apprenticeship as provided for in the Louisiana Administrative Code, Title 40, Part 9, §317 in order to fulfill the requirements of the Louisiana Administrative Code, Title 40, Part 9, §301, and who has entered into a written apprentice agreement with an employer, an association of employers, or an

1 organization of employees, providing for a time-based program model with not less
2 than two thousand hours of reasonably continuous employment, a competency-based
3 program model, or a hybrid program, and for participation in an approved program
4 of training through employment and through education in related and supplemental
5 subjects.

6 Section 2. R.S. 47:6033(G) is hereby amended and reenacted and R.S. ~~47:6003~~ is
7 hereby enacted to read as follows:

8 §6003. Work-Based Learning Tax Credit

9 A. This Section shall be known and may be cited as the "Work-Based
10 Learning Tax Credit Act".

11 B. The legislature hereby finds that an insufficient number of people with
12 adequate levels of on-the-job training is an impediment to workforce development
13 and economic growth; that well-compensated jobs would be more abundant in this
14 state if workers overall possessed greater levels of skills and work experience; that
15 apprenticeships and internships are integral components of work-based learning
16 initiatives in Louisiana's school accountability system; and that, as a critical strategy
17 for curbing out-migration, public colleges and universities of this state strive to
18 facilitate greater student participation in work-based learning. The legislature hereby
19 declares that establishing a tax credit which provides incentives for businesses to
20 employ apprentices, interns, and youth workers is in the best economic interest of
21 this state.

22 C. For purposes of this Section, the following terms shall have the meanings
23 ascribed to them in this Subsection:

24 (1) "Department" means the Department of Revenue.

25 (2) "Eligible apprentice" means a person who meets either of the following
26 criteria:

27 (a) Has entered into a written apprentice agreement with an employer or an
28 association of employers as part of a registered apprenticeship program provided for
29 in R.S. 23:381 et seq.

1 **(b) Is enrolled in a training program accredited by the National Center for**
2 **Construction Education and Research which has no less than four levels of training**
3 **and no less than five hundred hours of instruction.**

4 **(3) "Intern" means a student learner who participates in an internship**
5 **authorized and regulated by the provisions of LAC 28: CXV.3113 or any successor**
6 **regulations the Board of Elementary and Secondary Education may publish relative**
7 **to a work-based learning program classified as an internship.**

8 **(4) "Youth worker" means an individual who has attained the age of fifteen**
9 **but not yet attained the age of twenty-four; is unemployed prior to being hired by a**
10 **business that will apply for a credit authorized by this Section; will be working in a**
11 **full-time or part-time position that pays wages that are equivalent to the wages paid**
12 **for similar jobs, with adjustments for experience and training; and meets at least one**
13 **of the following criteria:**

14 **(a) Is at least eighteen years old, is no longer in school, and does not have**
15 **a high school diploma, HiSET or GED credential or high school equivalency**
16 **diploma.**

17 **(b) Is a member of a household that is receiving assistance from the Family**
18 **Independence Temporary Assistance Program.**

19 **(c) Is a member of a household that is receiving benefits through the**
20 **Supplemental Nutrition Assistance Program.**

21 **(d) Is a member of a household that is receiving assistance from the Kinship**
22 **Care Subsidy Program.**

23 **(e) Is a member of a family that is receiving assistance or benefits under the**
24 **Temporary Assistance for Needy Families Program.**

25 **(f) Has served time in jail or prison or is on probation or parole.**

26 **(g) Is pregnant or is a parent.**

27 **(h) Is homeless.**

28 **(i) Is currently or was in foster care, extended foster care, or the custody of**
29 **the Department of Children and Family Services.**

30 **(j) Is a veteran.**

1 (k) Is the child of a parent who is currently incarcerated or was released from
2 incarceration within the past two years.

3 (l) Lives in public housing or receives housing assistance such as a Section
4 8 voucher.

5 D.(1) There shall be allowed a credit against Louisiana income tax for the
6 employment of eligible apprentices, interns, and youth workers. The amount of the
7 credit for each eligible apprentice, intern, and youth worker employed for a
8 minimum of one hundred hours during the taxable period shall equal two dollars and
9 fifty cents per hour of employment or two thousand five hundred dollars, whichever
10 is less, per taxable period. Except as provided in Subparagraph (c) of this Paragraph,
11 the maximum amount of tax credits that may be granted for a calendar year, referred
12 to hereafter in this Paragraph as the "credit cap", shall be as follows:

13 (a) For the calendar year beginning January 1, 2026, and ending December
14 31, 2026, the credit cap shall be one million dollars.

15 (b) Beginning January 1, 2027, and each January first thereafter, the credit
16 cap for the calendar year shall be established in accordance with the following
17 provisions:

18 (i) If the secretary of the department determines that less than eighty percent
19 of the credit cap amount authorized for the preceding calendar year was granted, then
20 the credit cap for the current calendar year shall not be adjusted.

21 (ii) If the secretary of the department determines that at least eighty percent
22 of the credit cap amount authorized for the preceding calendar year was granted, then
23 the credit cap for the current calendar year shall be increased by one million dollars.

24 (c) The credit cap for a calendar year shall not exceed seven million five
25 hundred thousand dollars.

26 (2) No later than July first of each year, the secretary of the department shall
27 publish on the department's website a notice of the credit cap amount authorized for
28 the calendar year in which the notice is published. However, when the credit cap for
29 a calendar year reaches seven million five hundred thousand dollars, the secretary

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shall no longer be required to publish notice of the credit cap amount on the department's website.

(3)(a) Beginning January 1, 2027, taxpayers shall apply for the work-based learning tax credit on a form and in the manner prescribed by the department. The application period shall begin on January first and conclude on February twenty-eighth of each calendar year following the calendar year in which the credit is deemed earned. Eligible applications shall be approved by the department on a first-come, first-served basis as determined by the received date and time of a completed application. An application shall not be considered complete until all information requested by the department has been received. A taxpayer is deemed eligible upon satisfactorily demonstrating that it has met the applicable requirements of this Section.

(b) If the aggregate amount of applications received on a single business day exceeds the total amount of available tax credits, the department shall approve tax credits on a pro rata basis. In the event the taxpayer is subject to proration, the taxpayer shall only be eligible for a credit equal to the pro rata amount for the tax period deemed eligible.

E.(1) The department, in consultation with ^g ~~the Louisiana Workforce Commission~~ ^{WORKS}, shall establish by rule the procedures for determining an employer's eligibility for the credit relative to apprenticeship programs.

(2) ^g ~~The Louisiana Workforce Commission~~ ^{WORKS} shall annually provide to the department a list of businesses that participate in the apprenticeship programs administered by ^{LOUISIANA WORKS} ~~the commission~~.

(3) In order for an employer to be eligible for a credit based upon employing a student enrolled in a training program accredited by the National Center for Construction Education and Research, that student shall have successfully completed no less than two levels of training and no less than two hundred fifty hours of instruction. The department shall establish which student enrollment and transcript data from the National Center for Construction Education and Research are

1 necessary in order to determine an employer's eligibility for the credit authorized by
2 this Section.

3 F.(1) The credit shall be allowed against the income tax due from a taxpayer
4 for the taxable period in which the credit is earned. If the credit allowed pursuant to
5 this Section exceeds the amount of taxes due from a taxpayer, then the taxpayer may
6 carry any unused credit forward to be applied against subsequent tax liability for a
7 period not to exceed five years. However, in no event shall the amount of the tax
8 credit applied by a taxpayer in a taxable period exceed the amount of taxes due from
9 the taxpayer for that period.

10 (2) All entities taxed as corporations for Louisiana income tax purposes shall
11 claim any credit on their corporation income tax return.

12 (3) Individuals, estates, and trusts shall claim any credit on their income tax
13 return.

14 (4) Entities not taxed as corporations shall claim their share of any credit on
15 the returns of the partners or members as follows:

16 (a) Corporate partners or members shall claim their share of any credit on
17 their corporation income tax returns.

18 (b) Individual partners or members shall claim their share of any credit on
19 their individual income tax returns.

20 (c) Partners or members that are estates or trusts shall claim their share of
21 any credit on their fiduciary income tax returns.

22 G. Credits previously granted to a taxpayer but later disallowed may be
23 recovered by the secretary of the department through any collection remedy
24 authorized by R.S. 47:1561.3.

25 H. The department may promulgate rules in accordance with the
26 Administrative Procedure Act to establish the policies and criteria regarding program
27 eligibility and any other matter necessary to carry out the intent and purposes of this
28 Section.

29 I. No credit shall be earned for the employment of eligible apprentices,
30 interns, or youth workers before January 1, 2026, or after December 31, 2031.

1 J. A taxpayer shall not receive any other incentive for the hiring of an
 2 eligible youth, intern, or apprentice for which the taxpayer has received a tax credit
 3 pursuant to this Section.

* * *

§6033. Apprenticeship tax credits

* * *

7 ~~G. No credit shall be granted for the employment of eligible apprentices~~
 8 ~~before January 1, 2022, or after December 31, 2028. No credit shall be earned~~
 9 ~~pursuant to the provisions of this Section after December 31, 2025.~~


10 Section 3. The provisions of this Act shall apply to taxable periods beginning on or
 11 after January 1, 2026.

12 Section 4. This Act shall become effective on January 1, 2026.

NOTE: ALL PROVISIONS
SHOULD BE
IN THIS ACT



 SPEAKER OF THE HOUSE OF REPRESENTATIVES



 PRESIDENT OF THE SENATE



 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
 June 20, 2025

ACT 412

2025 Regular Session

SENATE BILL NO. 65

BY SENATOR FOIL

L.a. State Law Institute
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NO EDITS
Classification RS 41
- NOTE § 2

ENROLLED

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AN ACT

To amend and reenact R.S. 47:6006(A), the introductory paragraph of (B)(1), (2) and (4), relative to the tax credit for local inventory taxes paid; to prohibit trusts and estates from claiming the credit; to provide for the ability of cooperatives to claim the credit under certain circumstances; to provide for the ability of S corporations to claim the credit under certain circumstances; to provide relative to the carry forward period; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6006(A), the introductory paragraph of (B)(1), (2) and (4) are hereby amended and reenacted to read as follows:

§6006. Tax credits for local inventory taxes paid

A.(1) There shall be allowed a credit against Louisiana individual income tax for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers.

(2) There shall be allowed a credit against Louisiana individual income tax for ad valorem taxes paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

~~(3)(a) Notwithstanding the provisions of Paragraphs (1) and (2) of this Subsection, no credit shall be allowed for taxpayers taxed as a C-corporation for federal income tax purposes for taxable periods beginning on or after July 1, 2026.~~
For payments of ad valorem taxes made on or after July 1, 2026, no taxpayer taxed for federal income tax purposes as either a C-corporation or an estate or trust subject to the tax levied pursuant to the provisions of R.S. 47:300.1 shall earn the credit provided for in Paragraphs (1) and (2) of this Subsection. However, the credit may be earned by cooperatives if the cooperative is allowed

1 a federal income tax deduction for any patronage dividend paid or allocated to
2 its members.

3 (b) For payments of ad valorem tax made on or after July 1, 2026, a
4 taxpayer taxed as an S corporation for federal income tax purposes may earn
5 the credit only with regard to amounts which flow-through to shareholders and
6 in proportion to amounts calculated pursuant to R.S. 47:287.732(B).

7 ~~(4) However, any such~~ Any taxpayer prohibited from earning a credit
8 pursuant to Subparagraph (3)(a) of this Subsection may carry forward any
9 remaining credits for an additional ~~five~~ ten years from the date that the credits would
10 have expired under the provisions of this Section. This additional carry forward
11 period shall not apply to any credits for which the carry forward period expired prior
12 to January 1, 2025. For taxable periods beginning on or after January 1, 2025, credit
13 amounts earned by taxpayers taxed as a C-corporation for federal income tax
14 purposes that exceed the taxpayer's tax liability shall not be eligible for refund and
15 may only be used as a credit against subsequent Louisiana corporation income tax
16 liability.

17 B.(1) Credits for taxes paid by corporations shall be applied to state
18 corporation income taxes, unless an election to flow-through the credit pursuant
19 to R.S. 47:287.732(B) has been made for the taxable period. If such an election
20 has been made, the credit shall be claimed by the shareholders of the S
21 corporation to the extent allowable thereunder. Credit for taxes paid by
22 unincorporated persons and pass-through entities shall be applied to state ~~individual~~
23 personal income taxes. The secretary shall make a refund to the taxpayer in the
24 amount to which he is entitled from the current collections of the taxes collected
25 pursuant to Chapter 1 of Subtitle II of this Title. ~~If~~ Unless otherwise provided, if the
26 amount of the credit authorized pursuant to Subsection A of this Section exceeds the
27 amount of tax liability for the tax year, the following amounts of the excess credit
28 shall either be refundable or may be carried forward as a credit against subsequent
29 Louisiana ~~individual~~ income tax liability for a period not to exceed ten years, as
30 follows:

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* * *

(2) Each taxpayer allowed a credit under this Section shall claim the credit on its separately filed individual income tax return.

* * *

(4) Notwithstanding any provision in this Section to the contrary, for a manufacturer, as defined in Subparagraph (C)(3)(b) of this Section, if the amount of the credit authorized pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year, the excess credit shall not be refundable and may only be carried forward as a credit against subsequent Louisiana individual income tax liability for a period not to exceed ten years and shall not be refundable.

* * *

Section 2. The provisions of this Act shall be applicable to income tax periods beginning on or after January 1, 2025.

[ACTS 2025, No. 412]

[90097 SR 47:6006]

Section 3. 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.

[Signature]
PRESIDENT OF THE SENATE

[Signature]
SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature]
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: [Signature]
JUNE 20, 2025

ACT 44

2025 Regular Session

ENROLLED

SENATE BILL NO. 232

BY SENATOR BASS AND REPRESENTATIVES ADAMS, BAYHAM, CARLSON,
CHASSION, CHENEVERT, FISHER, JACKSON, KNOX,
LARVADAIN, MENA AND WALTERS

La. State Law Institute
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Edits To: RC 47 Pgs. 2-3

Note: - CONFLICTS w/ ACT 432; NOTE
THIS ACT & PRINT THAT ACT PER
ATTACHED CERT.

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AN ACT

To amend and reenact R.S. 47:6007(B)(11) and (18), the introductory paragraph of (C)(1)(a), the introductory paragraph of (C)(1)(b), (J)(3) and (4), and to enact R.S. 47:6007(C)(1)(d), relative to the motion picture production tax credit program; to rename the office of entertainment industry development for purposes of the program; to provide relative to definitions; to authorize a credit in accordance with program rules for projects meeting certain requirements; to provide relative to applications; to provide for rule promulgation; to provide relative to maximum credit amounts; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6007(B)(11) and (18), the introductory paragraph of (C)(1)(a), the introductory paragraph of (C)(1)(b), and (J)(3) and (4) are hereby amended and reenacted and R.S. 6007(C)(1)(d) is hereby enacted to read as follows:

§6007. Motion picture production tax credit

* * *

B. Definitions. For the purposes of this Section:

* * *

(11) "Louisiana promotional graphic" means a graphical brand or logo for promotion of the state which has been approved by the office in accordance with program rules, for a production and consists of the following:

(a) ~~Either of the following:~~

(i) ~~Up to a five-second long static or animated graphic that promotes~~

ACT 44

SB NO. 232

ENROLLED

1 Louisiana in the end credits before the below-the-line crew crawl for the life of the
2 production:

3 (ii) ~~Up to a five-second long static or animated embedded graphic that~~
4 ~~promotes Louisiana during each broadcast worldwide, in the end credits before the~~
5 ~~below-the-line crew crawl for the life of the production:~~

6 (b) ~~An electronic press kit or a customized video for use by the office or an~~
7 ~~alternative asset as determined by the office.~~

8 * * *

9 (18) "Office" ~~means the Governor's Office of Film and Television~~
10 ~~Development until August 15, 2006; thereafter, the term "office" means the office~~
11 ~~of entertainment industry development in Louisiana Economic Development~~
12 ~~provided for in R.S. 51:938.1 until July 1, 2025, and thereafter means the office~~
13 ~~of economic development in Louisiana Economic Development.~~

[CONFLICTS w/ ACT 432. NOTE THIS ACT
* PRINT THAT ACT PER ATTACHED CERT.]

14 * * *

15 C. Production tax credit; specific productions and projects.

16 (1) * * *

17 (a) Project-based production tax credit. For applications for state-certified
18 productions on or after July 1, 2017, and before July 1, 2025:

19 * * *

20 (b) Company-based QEC payroll tax credit for Qualified Entertainment
21 Companies approved by the office and the secretary on or after July 1, 2017, and
22 before July 1, 2025. To the extent that base investment is expended on payroll for
23 Louisiana residents in connection with a QEC, tax credits shall be earned at the
24 following rates:

25 * * *

26 (i) For applications for state-certified productions or Qualified
27 Entertainment Companies approved by the office and the secretary on or after
28 July 1, 2025, there is hereby authorized a tax credit of up to forty percent for
29 approved projects, in accordance with program rules, and pursuant to the
30 program issuance cap provisions in Subparagraph (J)(1)(d) of this Section.

(ii)

(i) It is the intent of the Louisiana Legislature that the benefits provided in this Section should be used primarily to support the state's commitment to the motion picture production industry.

(iii)

(ii) Louisiana Economic Development shall consider various discretionary factors when determining which applications will be approved, including but not limited to the estimated economic impact, the disbursement of funding statewide, the availability of funding and the best interest of the state.

(iv)

(iii) Louisiana Economic Development shall promulgate rules for the administration of the program in accordance with the Administrative Procedure Act; however, prior to such rules taking effect, all rules shall be approved by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. In order to expedite implementation of the provisions of this Subparagraph, Louisiana Economic Development shall utilize emergency rulemaking for the promulgation of the initial administrative rules.

* * *

J. Credit caps, structured pay outs, and project size limitations.

* * *

(3) Louisiana Economic Development individual project issuance cap.

(a) Project-based production tax credit. For applications for state-certified productions on or after July 1, 2017, and before July 1, 2025, the maximum amount of credits that may be granted for a single state-certified production shall not exceed twenty million dollars, except for state-certified productions for scripted episodic content that may be granted up to twenty-five million dollars per season.

(b) Company-based QEC payroll tax credit. For applications for qualified entertainment company contracts on or after July 1, 2017, and before July 1, 2025, the maximum amount of credits that may be granted for a single company shall not exceed one million dollars per year.

(4) Louisiana Economic Development individual payroll cap.


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(a) Project-based production tax credit. For applications for state-certified productions on or after July 1, 2017, and before July 1, 2025, the maximum amount of qualifying payroll expenditures made for the services rendered by an individual, whether directly to an individual, or indirectly through a loan out company, shall be three million dollars per person and no tax credits shall be earned for payroll expenditures in excess of three million dollars per person.

(b) Company-based QEC payroll tax credit. For applications for qualified entertainment company contracts on or after July 1, 2017, and before July 1, 2025, the maximum amount of qualifying QEC payroll expenditures shall be two hundred thousand dollars per person, for each employee as reported on a Form W-2, and no tax credits shall be earned for payroll expenditures in excess of two hundred thousand dollars per person.

* * *

Section 2. This Act shall become effective on July 1, 2025; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval by the legislature or July 1, 2025, whichever is later.



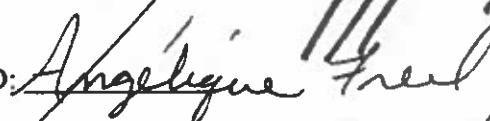
PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 4, 2025



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October 15, 2025

Ms. Yolanda Dixon
Secretary of the Senate
P.O. Box 94183
Baton Rouge, LA 70804

Ms. Michelle Fontenot
Clerk of the House of Representatives
P.O. Box 94062
Baton Rouge, LA 70804

RE: Request for Certification of Conflict for Act Nos. 44 and 432 of the 2025 Regular Session

Ms. Dixon and Ms. Fontenot:

Act No. 44 amends R.S. 47:6007(B)(18) concerning the definition of "office" effective July 1, 2025. The provisions of this Act appear to conflict with Act No. 432, which repeals the same provision subject to the general effective date of August 1, 2025.

Pursuant to R.S. 24:252(B), please certify which of these Acts was enacted last and jointly direct the Law Institute to incorporate into the Revised Statutes the text of the provision of law last enacted. A certification reply form is included for your convenience.

Sincerely,

A handwritten signature in cursive script, appearing to read "M Waller".

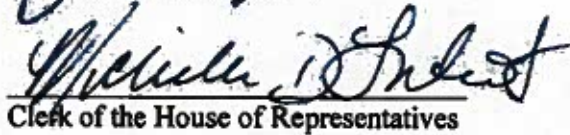
Mallory Chatelain Waller
Revisor of Statutes

CONFLICT CERTIFICATION
[R.S. 24:252(B)]

Pursuant to R.S. 24:252(B), in response to the notification by the Louisiana State Law Institute of a conflict between two or more legislative acts, dated Oct. 15, 2025 the Secretary of the Senate and the Clerk of the House of Representatives do hereby certify that:

As between Acts 44 and 432 of the 2025 Regular Session, affecting RS 47:6007(B)(10), Act 432 was enacted last, and the Louisiana State Law Institute is jointly directed to incorporate into the Revised Statutes the text of Act 432.


Secretary of the Senate


Clerk of the House of Representatives

Date October 15, 2025

ACT 432

La. State Law Institute
PRINTER'S COPY

NO EDITS

Classification RS 51

- REPEAL OF § 935.1 IDENT.
TO ACT 377

ENROLLED

2025 Regular Session

SENATE BILL NO. 161

BY SENATORS MIZELL, ABRAHAM, BOUIE, CONNICK, HARRIS AND MORRIS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

La. State Law Institute
PRINTER'S COPY

NO EDITS

Classification RS 36

- COPY PGS 1-3, 10

La. State Law Institute
PRINTER'S COPY

NO EDITS

Classification RS 47

- CONFLICTS W/ ACT 44. NOTE THAT
ACT 47 PRINT THIS ACT PER ATTACHED CERT.

- NOTE § 4 * COPY PGS 1, 10, 11
ATTACHMENT

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AN ACT

To amend and reenact R.S. 36:101(C)(1), 104(A)(17), the introductory paragraph of 108(B),
and 109(B), and 110(F), R.S. 51:940.1(A), 2311(D), 3135, and 3136(A), to enact
R.S. 36:109(E) and (F) and R.S. 51:2364, and to repeal R.S. 47:6007(B)(18) and
6022(C)(7) and R.S. 51:935.1, 938.1, 2314, 3131, 3132(7), (8), and (9), 3133, and
3137, relative to economic development; to provide relative to Louisiana Economic
Development; to provide for the structure and organization of Louisiana Economic
Development; to provide for powers and duties of the secretary of Louisiana
Economic Development; to create the Louisiana Economic Development Innovation
Fund; to provide for membership and duties of an advisory board; to provide terms
and definitions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 36:101(C)(1), 104(A)(17), the introductory paragraph of 108(B),
109(B), and 110(F) are hereby amended and reenacted and R.S. 36:109 (E) and (F) are
hereby enacted to read as follows:

§101. Louisiana Economic Development; creation; domicile; composition; purposes
and functions

* * *

C.(1) ~~The~~ Louisiana Economic Development shall be composed of the
~~executive office of the secretary, the office of management and finance, the office~~
~~of business development, the office of port development,~~ office of economic
development and other offices as shall be created by law.

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- ~~(i) Baton Rouge Metropolitan Airport.~~
- ~~(ii) The Chenault International Airport Authority.~~
- ~~(iii) Louis Armstrong New Orleans International Airport.~~
- ~~(iv) Shreveport Regional Airport.~~
- ~~(v) England Airpark.~~
- ~~(vi) Lafayette Regional Airport.~~
- ~~(vii) Monroe Regional Airport.~~

~~(b) Each airport shall submit two names to the governor. The governor shall select one representative from the airports submitting nominations.~~

~~(9)(5) The commissioner of the office of multimodal commerce in the Department of Transportation and Development or his designee.~~

~~PRINT REPEAL PER ATTACHED CONFLICTER.~~

~~Section 3. R.S. 47:6007(B)(18) and 6022(C)(7) and R.S. 51:935.1, 938.1, 2314, 3131, 3132(7), (8), and (9), 3133, and 3137 are hereby repealed.~~

~~Section 4. The Louisiana State Law Institute is hereby directed to change all references to the "office of entertainment industry development" to the "office of economic development" in Louisiana Economic Development, throughout Title 47 of the Louisiana Revised Statutes of 1950.~~


SEE ATTACHMENT 1 NOTE #4
AFFECTED PROVISIONS

~~

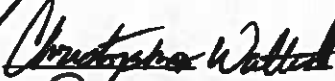
PRESIDENT OF THE SENATE~~

~~

SPEAKER OF THE HOUSE OF REPRESENTATIVES~~

~~

GOVERNOR OF THE STATE OF LOUISIANA~~

APPROVED: 
June 20, 2015

LOUISIANA STATE LAW INSTITUTE

CHANGES PURSUANT TO ACTS 2025, NO. 432, §4

1 **R.S. 47:6007. Motion picture production tax credit**

2
3 * * *

4
5 C. Production tax credit; specific productions and projects.

6
7 * * *

8
9 (7)(a)(i) Any person selling or brokering tax credits issued pursuant to this Section on
10 behalf of an investor shall meet the following qualifications:

11
12 * * *

13
14 (cc) The person has not been employed by the office of ~~entertainment industry~~ economic
15 development in the last two years.

16
17 * * *

18
19 **R.S. 51:940.1. Motion picture investor; prohibition on certification for pornographic**
20 **materials**

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22 * * *

23
24 B. In addition to all other program requirements, prior to final certification of production
25 expenditures for a state-certified production, the motion picture production company shall submit
26 to Louisiana Economic Development, **office of entertainment industry development**, a
27 statement declaring that it is not required to maintain records for the certified production pursuant
28 to 18 U.S.C. 2257. Louisiana Economic Development shall not issue final certification of
29 production expenditures to any state-certified production required to maintain records pursuant to
30 18 U.S.C. 2257.

ACT 441

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification RS 41

2025 Regular Session

ENROLLED

SENATE BILL NO. 186

BY SENATOR REESE AND REPRESENTATIVE JACKSON

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AN ACT

To amend and reenact R.S. 47:6016.1(B)(8)(a) and (11), (E)(1)(c), (2), and (5)(d), and the introductory paragraph of (H)(1) and to enact R.S. 47:6016.1(E)(1)(g) and (5)(e) and (J)(4) and (5), relative to the New Markets Jobs Act premium tax credit; to provide for the definition of qualified active low-income community business; to provide for the definition of qualified low-income community investment; to provide for the application requirements to be designated a qualified equity investment; to provide for the denial of applications under certain circumstances; to provide relative to the deposit required under certain circumstances; to provide for equity investment authority after a certain date; to provide for reporting requirements; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6016.1(B)(8)(a) and (11), (E)(1)(c), (2), and (5)(d), and the introductory paragraph of (H)(1) are hereby amended and reenacted and R.S. 47:6016.1(E)(1)(g) and (5)(e) and (J)(4) and (5) are hereby enacted to read as follows:

§6016.1. Louisiana New Markets Jobs Act; premium tax credit

* * *

B. As used in this Section, the following words, terms, and phrases have the meaning ascribed to them unless a different meaning is clearly indicated by the context:

* * *

(8) "Qualified active low-income community business" has the meaning given such term in Section 45D of the Internal Revenue Code of 1986, as amended, and 26 CFR 1.45D-1.

(a) With respect to qualified equity investments issued on or after August 1, 2020, a qualified active low-income community business shall also be engaged in an

(NOT AMENDED)

1 industry assigned a primary North American Industry Classification System code
 2 within sector 11, 21, 23, 31, 32, 33, 42, 48, 49, 54, 56, 62, 72, or 81 and have total
 3 employees that do not exceed the greater of two hundred fifty and the number of
 4 employees set forth for the business's North American Industry Classification
 5 System code sector in 13 CFR 121.201.

6 * * *

7 (11) "Qualified low-income community investment" means any capital or
 8 equity investment in, or loan to, any qualified active low-income community
 9 business. With respect to any one qualified active low-income community business,
 10 the maximum amount of qualified low-income community investments made in that
 11 business, on a collective basis with all of its affiliates that may be counted towards
 12 satisfaction of Subparagraph (10)(b) of this Subsection is ten million dollars for
 13 qualified equity investments issued prior to August 1, 2020, ~~and~~ five million dollars
 14 for qualified equity investments issued on or after August 1, 2020, **and before**
 15 **August 1, 2025, and ten million dollars for qualified equity investments issued**
 16 **on or after August 1, 2025,** whether issued by one or several qualified community
 17 development entities. Any amounts returned or repaid by such qualified active
 18 low-income community business to a qualified community development entity may
 19 be reinvested in such qualified active low-income community business by such
 20 qualified community development entity and not be counted against the ten million
 21 dollar limit provided for in this Paragraph. **The caps on qualified low-income**
 22 **community investments per qualified low-income community business shall only**
 23 **apply to awards of qualified equity investment authority on a per application**
 24 **round basis authorized pursuant to Paragraph (E)(5) of this Section.**

25 * * *

26 E.(1) A qualified community development entity that seeks to have an equity
 27 investment designated as a qualified equity investment and eligible for tax credits
 28 under this Section shall apply to the department. On a form prescribed by the
 29 department, the qualified community development entity shall include each of the
 30 following in or attached to its application:

* * *

(c) A certificate executed by an executive officer of the applicant attesting that either:

(i) ~~the~~ The allocation agreement remains in effect and has not otherwise been revoked or cancelled by the Community Development Financial Institutions Fund,

(ii) The allocation agreement has expired but was not revoked or cancelled by the Community Development Institutions Fund and the applicant or its affiliates have received a prior certification of qualified equity investment authority pursuant to this Section after August 1, 2020.

* * *

(g) If the applicant, including affiliates, has received a prior certification of qualified equity investment authority, a certificate executed by an executive officer of the applicant attesting that the applicant, including affiliates, has not been subject to a deposit forfeiture pursuant to Subsection H of this Section.

(2) Within thirty days after receipt of a completed application containing the information set forth in Paragraph (1) of this Subsection, including the deposit as if required in Subsection H of this Section, the department shall grant or deny the application in full or in part. If the department denies any part of the application, it shall inform the qualified community development entity of the grounds for the denial. The department shall deny all applications that do not satisfy Subparagraph (1)(g) of this Subsection. If the qualified community development entity provides additional information required by the department or otherwise completes its application within fifteen days of the notice of denial, the application shall be considered completed as of the original date of the submission. If the qualified community development entity fails to provide the information or complete its application within the fifteen-day period, the application remains denied and must be resubmitted in full with a new submission date, and the department shall refund the performance deposit.

* * *

(5)(a)

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(d) A total of one hundred fifty million dollars of qualified equity investment authority shall be available for certification and allocation for applications beginning August 1, 2025. The department shall accept applications beginning on August 1, 2025, for allocation and certification of up to one hundred fifty million dollars of qualified equity investments.

(e) If a pending request cannot be fully certified due to these limits of qualified equity investment authority, the department shall certify the portion of qualified equity investment authority that may be certified unless the qualified community development entity elects to withdraw its request rather than receive partial certification.

* * *

H.(1) A qualified community development entity that seeks to have an equity investment designated as a qualified equity investment and eligible for tax credits pursuant to this Section shall pay a deposit in the amount of five hundred thousand dollars payable to the department, provided that this requirement shall not apply to qualified community development entities, including affiliates, that have received prior certifications of qualified equity investment authority pursuant to this Section and have not been subject to forfeiture of prior deposits. The entity shall forfeit the deposit in its entirety if either:

* * *

J.(1) * * *

(4) Qualified community development entities that issue qualified equity investments after August 1, 2025, shall submit a report to the secretary of Louisiana Economic Development within the first five business days after the first anniversary of the initial credit allowance date and thereafter an annual report within forty-five days of the beginning of the calendar year during the compliance period, that contains the following information:

(a) The name of each qualified active low-income community business that received a qualified low-income community investment and a brief description of the qualified active low-income community business, including

1 its sector assigned by the North American Industry Classification System code.

2 (b) The location of each qualified active low-income community business,
3 including whether the business is an impact business as defined in this Section.

4 (c) The amount of the qualified low-income community investment made
5 in each qualified active low-income community business.

6 (d) The number of employment positions created and retained as a result
7 of the qualified low-income community investment and the average salary of
8 such positions, including whether the positions offer benefits and training.

9 (e) The number of employment positions expected to be created as a
10 result of each such qualified low-income community investment.

11 (f) The poverty rate and median family income, based on the most recent
12 census estimate by the United States Census Bureau, for each low-income
13 community with a qualified active low-income community business that
14 received a qualified low-income community investment.

15 (g) The preceding twelve-month average monthly unemployment rate,
16 based on United States Bureau of Labor Statistics data, for each low-income
17 community with a qualified active low-income community business that
18 received a qualified low-income community investment.

19 (h) The amount of any federal qualified low-income community
20 investment received by each qualified active low-income community business.

21 (i) Any additional information the qualified community development
22 entity may add concerning the qualified low-income community investment and
23 its impact on the low-income community or the state, such as community
24 support, environmental effects, follow-up capital investment, and other related
25 economic development impacts.

26 (5) The qualified community development entity is not required to
27 provide the annual report as provided for in Paragraph (4) of this Subsection
28 for qualified low-income community investments that have been redeemed or
29 repaid.

30 * * *

SB NO. 186

ENROLLED

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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.




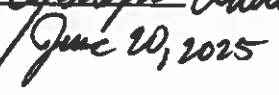
PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 


ACT 515

ENROLLED

2025 Regular Session

HOUSE BILL NO. 665

BY REPRESENTATIVES WILLARD AND DAVIS AND SENATOR FOIL

L.a. State Law Institute
PRINTER'S COPY
NO EDITS
Classification RS 47
- NOTE §§ 4-6

AN ACT

To amend and reenact R.S. 47:6020(C)(2)(c) and (d), (D)(1) and (2)(a), (G) and (H), to enact R.S. 47:6020(B)(3) and (C)(2)(e), and to repeal R.S. 47:6020(B)(2)(c), relative to tax credits; to provide with respect to the Angel Investor Tax Credit Program; to extend the duration of the program; to provide for targeted business sectors; to provide for reporting requirements; to provide for an enhanced credit in certain situations; to remove certain limitations on claiming of the credit; to provide for applicability; to provide for effective dates; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6020(C)(2)(c) and (d), (D)(1) and (2)(a), (G), and (H) are hereby amended and reenacted and R.S. 47:6020(B)(3) and (C)(2)(e) are hereby enacted to read as follows:

§6020. Angel Investor Tax Credit Program

* * *

B. Administration.

* * *

(3) Reporting. Each Louisiana Entrepreneurial Business that participates in the program shall submit a report to Louisiana Economic Development containing the following information:

(a) The total amount of angel investment the business is seeking at the time of application and the intended use of the proceeds.

(b) The number of employees and the amount of total payroll at the time of application.

(c) The number of employment positions and payroll expected to be added as a result of the angel investment.

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(d) The number of patents filed by and issued to the Louisiana Entrepreneurial Business.

(e) The amount of any grant or contract awarded from the federal Small Business Technology Transfer Program or a federal Small Business Innovation Research Grant.

(f) Identification of any partnerships or other contractual relationships with Louisiana colleges and universities for research or innovation projects.

(g) The primary city and parish where the business is located.

(h) The annual business revenues of the Louisiana Entrepreneurial Business in the prior calendar year.

(i) Any other relevant information as requested by the department.

C. Qualifications.

* * *

(2) To qualify for an angel investor tax credit, the Louisiana Entrepreneurial Business in which the investment is made shall meet all the following requirements:

* * *

(c) The business must demonstrate that it will be a high-growth, wealth-creating business for Louisiana by demonstrating in its business plan that it will have more than fifty percent of its sales from outside Louisiana.

(d) The business is primarily engaged in one of the following business sectors as determined by Louisiana Economic Development: energy and process industries, logistics, aerospace and defense, agribusiness, professional services, life sciences, and technology.

~~(d)~~ (e) The business is not a business engaged primarily in retail sales, real estate, ~~professional services~~, gaming or gambling, natural resource extraction or exploration, or financial services including venture capital funds.

D. Tax credits. (1) The total amount of tax credits granted by the department in any calendar year shall not exceed three million six hundred thousand dollars. No new credits shall be reserved after June 30, 2026. The department shall, by rule, establish the method of allocating available tax credits to investors including but not limited to a first-come, first-served system, reservation of tax credits for a specific time period, or other method which the department, in its discretion, may find

1 beneficial to the program. If the department does not grant the entire three million
 2 six hundred thousand dollars in tax credits in any calendar year, the amount of
 3 residual unused tax credits shall carry forward to subsequent calendar years and may
 4 be granted in any year without regard to the three million six hundred thousand
 5 dollar per year limitation or the termination of new credits provided for in this
 6 Paragraph. Beginning January 1, 2026, no residual unused credit amounts shall carry
 7 forward; however, the department may grant tax credits pursuant to this Section until
 8 the balance of residual unused credits accumulated prior to January 1, 2026, is
 9 exhausted. After the approval of an investor pool, the department shall issue a letter
 10 identifying the amount of tax credits that are available to that pool; however, no tax
 11 credit shall be granted to an investor until the investment has been made in the
 12 Louisiana Entrepreneurial Business.

13 (2)(a) An investor may apply for and, if qualified, be granted a credit on any
 14 income or corporation franchise tax liability owed to the state by the taxpayer
 15 seeking to claim the credit in the amount approved by the secretary of the
 16 department. The amount of the tax credit shall be based upon the amount of money
 17 invested by the investor in the Louisiana Entrepreneurial Business, which investment
 18 shall not exceed seven hundred twenty thousand dollars per year per business and
 19 one million four hundred forty thousand dollars total per business. Except as
 20 otherwise provided in Subparagraph (b) of this Paragraph, the credit shall be allowed
 21 against the income tax for the taxable period in which the credit is earned and the
 22 franchise tax for the taxable period following the period in which the credit is earned.
 23 The credits approved by the department shall be granted at the rate of twenty-five
 24 percent of the amount of the investment ~~with the credit divided in equal portions for~~
 25 ~~two years.~~

PRINT SEE UNTIL 1/1/2026; THEN SEE §§ 2, 5, 6

26 * * *

27 G.(1) Applications received on or after July 1, 2020, for investments that
 28 meet the requirements of Subsection C of this Section and the requirements of 26
 29 U.S.C. 1400Z-1, or for investments in Louisiana Entrepreneurial Businesses located
 30 in parishes with a population of less than fifty thousand according to the most recent
 31 federal decennial census, shall be entitled to an enhanced credit in accordance with
 32 the provisions of this Subsection.

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(+) (2) The amount of the credit granted by the department shall be thirty-five percent of the amount of the investment ~~with the credit divided in equal portions for two years.~~

(2)(a) (3)(a) In addition to the credit cap provided for in Subsection D of this Section, the total amount of credits granted ~~under~~ pursuant to this Subsection shall not exceed three million six hundred thousand dollars per year for a total program cap of seven million two hundred thousand dollars per year. No new credits shall be reserved after June 30, 2026.

(b) If the department does not grant the entire three million six hundred thousand dollars in tax credits in any calendar year authorized pursuant to this Subsection, the amount of unused tax credits shall carry forward to subsequent calendar years and may be granted in any year without regard to the three million six hundred thousand dollar annual cap or the termination of new credits provided for in this Subsection.

H. No credits shall be granted or reserved ~~under this program~~ through the program established in this Section for reservation applications received by the department after ~~June 30, 2025~~ the date when the total unused credit amount available pursuant to Paragraph (D)(1) or (G)(3) of this Section is exhausted.

Section 2. R.S. 47:6020(D)(2)(a) ~~is hereby amended and reenacted~~ to read as follows:

§6020. Angel Investor Tax Credit Program

* * *

D. Tax credits.

* * *

(2)(a) An investor may apply for and, if qualified, be granted a credit on any income tax liability owed to the state by the taxpayer seeking to claim the credit in the amount approved by the secretary of the department. The amount of the tax credit shall be based upon the amount of money invested by the investor in the Louisiana Entrepreneurial Business, which investment shall not exceed seven hundred twenty thousand dollars per year per business and one million four hundred forty thousand dollars total per business. Except as otherwise provided in Subparagraph (b) of this Paragraph, the credit shall be allowed against the income

(PRINT EFF. 1/1/2026; SEE §§ 1, 5, 6)

1 tax for the taxable period in which the credit is earned. The credits approved by the
2 department shall be granted at the rate of twenty-five percent of the amount of the
3 investment ~~with the credit divided in equal portions for two years.~~

4 * * *

5 Section 3. R.S. 47:6020(B)(2)(c) is hereby repealed in its entirety.

6 Section 4.(A) The provisions of Section 1 of this Act shall apply to taxable periods
7 beginning on January 1, 2025.

8 (B) The provisions of Section 2 of this Act shall apply to taxable periods beginning
9 on or after January 1, 2026.

10 Section 5. The provisions of Section 2 of this Act amending and reenacting R.S.
11 47:6020(D)(2)(a) supersede the provisions of Section 1 of this Act amending and reenacting
12 R.S. 47:6020(D)(2)(a).

13 Section 6. Sections 2 and 5 of this Act shall become effective on the effective date
14 of Section 1 of Act No. 6 of the 2024 Third Extraordinary Session of the Legislature.

15 Section 7. This Section and Sections 1, 3, 4, and 6 of this Act shall become effective
16 upon signature by the governor or, EFF. DATE 7/4/2025 if not signed by the governor, upon expiration of the time
17 for bills to become law without signature by the governor, as provided by Article III, Section
18 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved
19 by the legislature, this Section and Sections 1 and 3 of this Act shall become effective on the
20 day following such approval.

PHIL RAY
SPEAKER OF THE HOUSE OF REPRESENTATIVES

John H. Hooper
PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

↑
[NOTE ALL PROVISIONS IN § 1]
[NOTE R.S. 47:6020(D)(2)(a)]

ACT 404

L.a. State Law Institute

PRINTER'S COPY

2025 Regular Session

Edits To: RS 41 Pgs. 2

ENROLLED

Note: - NOTE § 2

SENATE BILL NO. 28

BY SENATOR TALBOT AND REPRESENTATIVES BAYHAM, BILLINGS,
CHASSION, ORGERON AND WILLARD

AN ACT

To enact R.S. 47:6044, relative to income tax credits; to establish an income tax credit program for expenses related to fortifying a roof; to provide for definitions; to provide for the amount of the credit; to provide for an annual cap; to provide for the administration of the cap; to provide for an application process, certification, and administration of the credit; to provide for application of the credits; to provide for the recovery and recapture of credits; to authorize the promulgation of rules; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6044 is hereby enacted to read as follows:

§6044. Louisiana Fortified Roof Tax Credit Program

A. Definitions. For purposes of this Section:

(1) "Department" means the Louisiana Department of Revenue.

(2) "Qualified expenses" means the cost of purchase and installation paid by a taxpayer to meet or exceed the fortified roof standard established by the Insurance Institute for Business and Home Safety on qualifying property. Qualified expenses shall not include permit, inspection, and other similar costs necessary to obtain Insurance Institute for Business and Home Safety certification.

(3) "Qualifying property" means insurable property, as defined in R.S. 22:1483, owned by a resident taxpayer and on which the resident taxpayer has a homestead exemption. Qualifying property shall not include new construction homes, condominiums, and mobile homes.

(4) "Secretary" means the secretary of the Louisiana Department of Revenue.

1 B. Administration of the credit. (1) There is hereby allowed a
2 nonrefundable credit against individual income tax for qualified expenses
3 incurred on or after July 1, 2025, for the installation of a fortified roof meeting
4 or exceeding the fortified roof standard established by the Insurance Institute
5 for Business and Home Safety.

6 (2) The credit shall be equal to the total amount of qualified expenses
7 paid by the resident taxpayer and certified by the Insurance Institute for
8 Business and Home Safety, not to exceed ten thousand dollars per resident
9 taxpayer. In no event shall a qualifying property be eligible for more than one
10 tax credit authorized pursuant to this Section.

11 (3) The credit shall be earned when certified by the Insurance Institute
12 for Business and Home Safety.

13 (4)(a) The total amount of credits issued pursuant to the provisions of
14 this Section shall not exceed ten million dollars per fiscal year.

15 (b) The issuance of tax credits authorized by this Section shall be on a
16 first-come, first-served basis. If the total amount of credits issued in a particular
17 fiscal year exceeds the amount of tax credits authorized for that year, the
18 department shall treat the excess as having been applied for on the first day of
19 the subsequent year.

20 (c) The department shall treat all requests received on the same business
21 day as received at the same time. If the aggregate amount of the requests
22 received on a single business day exceeds the total amount of available tax
23 credits, the department shall issue tax credits on a pro rata basis.

24 C. Application of the credit. Taxpayers that earn a tax credit shall claim
25 the credit on their individual income tax return for the taxable period in which
26 the credit is earned. If the total amount of tax credits certified exceeds the
27 amount of such taxes due, any unused credit may be carried forward as a credit
28 against subsequent tax liability for a period not to exceed three years.

29 D. Application^p Process,^c Certification, and^a Administration. (1) A resident
30 taxpayer seeking a tax credit pursuant to this Section shall submit an

1 application on a form prescribed by the department. The application period
2 shall begin on January first and conclude on June thirtieth of the calendar year
3 following the calendar year in which the credit is earned. The taxpayer shall
4 submit a copy of the certificate issued by the Insurance Institute for Business
5 and Home Safety certifying compliance with the fortified roof building
6 standards when applying for the tax credit. The taxpayer shall attach all
7 required documentation to the application.

8 (2) The department shall review the application and any other
9 information deemed necessary for determination of the qualified expenses
10 eligibility.

11 E.(1) Recapture of credits. If the department or the secretary find that
12 expenses for which a taxpayer received credits pursuant to this Section were not
13 for qualifying expenditures for a credit, then the taxpayer's state income tax for
14 such taxable period shall be increased by such amount necessary for the
15 recapture of credit provided by this Section.

16 (2)(a) Recovery of credits by the Department of Revenue. Credits
17 granted to a taxpayer, but later disallowed, may be recovered by the secretary
18 through any collection remedy authorized by R.S. 47:1561 and initiated within
19 three years from December thirty-first of the year in which the credit was
20 taken.

21 (b) The only interest that may be assessed and collected on recovered
22 credits is interest determined in accordance with R.S. 47:1601(A)(2), which shall
23 be computed from the original date of the return on which the credit was taken.

24 (3) The provisions of this Subsection are in addition to and shall not limit
25 the authority of the secretary to assess or to collect under any other provision
26 of law.

27 F. The department shall promulgate rules in accordance with the
28 Administrative Procedure Act to establish the policies for administration of the
29 eligibility criteria and any other matters necessary to carry out the purpose of
30 this Section.

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G. A taxpayer shall not receive a tax credit pursuant to this Section if a grant amount is received by the taxpayer pursuant to the provisions of R.S. 22:1483.1.

H. A taxpayer shall not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for which the taxpayer has received a tax credit pursuant to this Section.

I. No credit shall be earned pursuant to the provisions of this Section after December 31, 2031.

Section 2. The provisions of this Act shall apply to qualifying expenses paid on or after July 1, 2025.

Section 3. 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.

[ACTS 2025, No. 404]

CNOTE 2 RS 47:6044



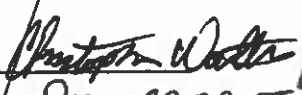
PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 454

La. State Law Institute
PRINTER'S COPY

2025 Regular Session

Edits To: RS 47 Pgs. 3

ENROLLED

Note: - NOTE § 3

SENATE BILL NO. 233

BY SENATOR EDMONDS AND REPRESENTATIVES BACALA, BERAULT,
CARVER, CHASSION, FREEMAN, FREIBERG, KNOX, MANDIE
LANDRY, MOORE, SPELL AND WYBLE

AN ACT

To amend and reenact the heading of Chapter 2 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:6102(7), and R.S. 47:6107(A)(1) as amended and reenacted by Section 1 of Act 6 of the 2024 Third Extraordinary Session of the Legislature of Louisiana and to enact R.S. 47:6107(C), relative to the school readiness tax credits; to change the name of the credit; to provide for the definition of eligible business child care expenses; to provide for the percentages of eligible business child care expenses eligible for the credit; to provide for a calendar year cap; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The heading of Chapter 2 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950 and R.S. 47:6102(7) are hereby amended and reenacted and R.S. 47:6107(C) is hereby enacted to read as follows:

CHAPTER 2. SCHOOL READINESS

WORKFORCE CHILD CARE TAX CREDITS

* * *

§6102. Definitions

For purposes of this Chapter, the following terms shall have the following definitions:

* * *

(7) "Eligible business child care expenses" means the total of the following expenses of a business that supports quality child care as provided for in R.S. 47:6107:

(a) For the construction, renovation, expansion, or major repair of an eligible

1 child care facility, or for the purchase of equipment for such facility, or for the
2 maintenance and operation thereof, not to exceed fifty one hundred thousand dollars
3 in expenses per tax year.

4 (b) For payments made to an eligible child care facility for child care services
5 to support employees not to exceed five ten thousand dollars per child per tax year.

6 (c) For the purchase of child care slots at eligible child care facilities actually
7 provided or reserved for children of employees not to exceed fifty one hundred
8 thousand dollars per tax year.

9 * * *

10 §6107. Business-supported child care

11 * * *

12 C.(1) For purposes of credits granted pursuant to Paragraph (A)(1) of
13 this Section, the maximum amount of tax credits that may be granted for a
14 calendar year, referred to hereafter in this Subsection as the "credit cap", shall
15 be as follows:

16 (a) For the calendar year beginning January 1, 2026, and ending
17 December 31, 2026, the credit cap shall be one million dollars.

18 (b) Beginning January 1, 2027, and each January first thereafter, the
19 credit cap for the calendar year shall be established in accordance with the
20 following provisions:

21 (i) If the secretary of the Department of Revenue determines that less
22 than eighty percent of the credit cap amount authorized for the preceding
23 calendar year was granted, then the credit cap for the current calendar year
24 shall not be adjusted.

25 (ii) If the secretary of the Department of Revenue determines that at
26 least eighty percent of the credit cap amount authorized for the preceding
27 calendar year was granted, then the credit cap for the current calendar year
28 shall be increased by one million dollars.

29 (c) In no event shall the credit cap for any calendar year exceed five
30 million dollars.

1 **(2) No later than July first of each year, the secretary of the Department**
 2 **of Revenue shall publish on the department's website a notice of the credit cap**
 3 **amount authorized for the calendar year in which the notice is published.**
 4 **However, when the credit cap for a calendar year reaches five million dollars,**
 5 **the secretary shall no longer be required to publish notice of the credit cap**
 6 **amount on the department's website.**

7 **(3)(a) Beginning January 1, 2027, taxpayers shall apply for the tax credit**
 8 **on a form and in the manner prescribed by the secretary of the Department of**
 9 **Revenue. The application period shall begin on January first and conclude on**
 10 **February twenty-eighth of each calendar year following the calendar year in**
 11 **which the credit is deemed earned. Eligible applications shall be approved by**
 12 **the department on a first-come, first-served basis as determined by the date and**
 13 **time that a completed application is received by the department. An application**
 14 **shall not be considered complete until all information requested by the**
 15 **department has been received. A taxpayer is deemed eligible upon satisfactorily**
 16 **demonstrating that it has met the requirements of this Section, where**
 17 **applicable.**

18 **(b) If the aggregate amount of applications received on a single business**
 19 **day exceeds the total amount of available tax credits, the secretary of the**
 20 **Department of Revenue shall approve tax credits on a pro rata basis. In the**
 21 **event the taxpayer is subject to proration, the taxpayer shall only be eligible for**
 22 **a credit equal to the pro rata amount for the tax period deemed eligible.**

23 Section 2. R.S. 47:6107(A)(1) as amended and reenacted by ~~Section 1 of Act 6 of the~~
 24 2024 Third Extraordinary Session of the Legislature of Louisiana is hereby amended and
 25 reenacted to read as follows:

26 §6107. Business-supported child care

27 A.(1) There shall be a refundable credit against any Louisiana income tax for
 28 the eligible business child care expenses supported by a business. **The total amount**
 29 **of credits granted pursuant to this Paragraph shall not exceed the amount**
 30 **provided for in Subsection (C) of this Section.** The credit shall be the following

1 percentages of eligible business child care expenses depending upon the quality
2 rating of the child care facility to which the expenses are related or the quality rating
3 of the child care facility the child attends:


Quality Rating of Child Care Facility	Percentage of eligible business child care expenses
Five star	20 <u>50%</u>
Four star	15 <u>40%</u>
Three star	10 <u>30%</u>
Two star	5 <u>0%</u>
One star or nonparticipating facility	<u>0%</u>

11 * * *
12 Section 3. The provisions of this Act shall be applicable to taxable periods beginning
13 on or after January 1, 2026.


14 Section 4. The provisions of this Act shall become effective January 1, 2026.

[ACTS 2025, No. 454]

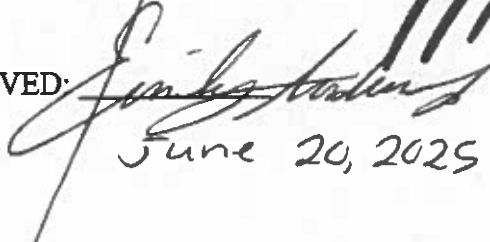

PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

NOTE: ALL PROVISIONS
IN THIS ACT

ACT 282

ENROLLED

2025 Regular Session

HOUSE BILL NO. 477

BY REPRESENTATIVE FREIBERG

La. State Law Institute
PRINTER'S COPY
NO EDITS
Classification RS 47
- NOTE E2

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i),
3 relative to income tax; to provide for the income tax credit for donations to school
4 tuition organizations; to provide for eligibility requirements for schools; to provide
5 for definitions; to provide certain requirements; to provide for effectiveness; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i) are
9 hereby amended and reenacted to read as follows:

10 §6301. Credit; donations to school tuition organizations

11 * * *

12 B.(1)(a) For purposes of this Section, the term "school tuition organization"
13 shall mean a tax exempt organization organized under Section 501(c)(3) of the
14 Internal Revenue Code which adheres to the requirements of this Section. The
15 amount of scholarships awarded by a school tuition organization shall equal the
16 amount of donations the organization receives from taxpayers, minus allowable
17 administrative or promotional costs. No less than ninety-five percent of the monies
18 received by the school tuition organization from taxpayer donations for scholarships
19 shall be used to provide scholarships to students for attendance at a qualified
20 nonpublic school or a public elementary or secondary laboratory school operated by
21 a public college or university of their parent's choice. In addition, a school tuition

ACT 282

HB NO. 477

ENROLLED

organization shall provide educational scholarships to students without limiting available scholarships to students of only one qualified school.

* * *

(2)(a) For purposes of this Section, a "qualified school" shall mean a nonpublic elementary or secondary school in this state which is approved, provisionally approved, or probationally approved by the Board of Elementary and Secondary Education and which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.*, 425 F. Supp 528. A "qualified school" shall also include a public elementary or secondary laboratory school operated by a public college or university in this state. A qualified school shall do all of the following:

(i) Conduct criminal background checks on its employees and exclude from employment any person not permitted by state law to work in a nonpublic school or a public elementary or secondary laboratory school operated by a public college or university. The Department of Education shall bar an otherwise qualified school from participating in the credit authorized under this Section if the otherwise qualified school fails to comply with the requirements of this Item.

* * *

ACTS 2025, No. 282

Section 2. The provisions of this Act shall become effective beginning on January 1, 2026, and shall be applicable to donations made to a school tuition organization which provides scholarships to qualified students to attend a qualified school for the 2026-2027 school year and thereafter.

NOTE 2 ALL PROVISIONS IN THIS ACT

[Signature] SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature] PRESIDENT OF THE SENATE

[Signature] GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: [Signature] June 11, 2025

CODING: Words in struck through type are deletions from existing law; words underscored are additions.

ACT 403

L.a. State Law Institute
PRINTER'S COPY

2025 Regular Session

Edits To: RS 41 Pgs. 2
Note:

ENROLLED

SENATE BILL NO. 27

BY SENATOR TALBOT AND REPRESENTATIVES BAYHAM, BILLINGS AND TRAVIS JOHNSON

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(1)(c)(v), (2)(a)(ii), and (3)(b) and ~~(C)(1)(d)(i)~~,
3 relative to the credit for donations to school tuition organizations; to provide for
4 scholarship limits from donations to school tuition organizations; to provide relative
5 to the distribution of scholarship payments; to provide for the authorization method
6 by parents for the scholarship payments; to provide for testing requirements of a
7 qualified school; to authorize qualified students to receive additional scholarships or
8 other forms of financial assistance; to provide for an effective date; and to provide
9 for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:6301(B)(1)(c)(v), (2)(a)(ii), and (3)(b) and (C)(1)(d)(i) are hereby
12 amended and reenacted to read as follows:

13 §6301. Credit; donations to school tuition organizations

14 * * *

15 B.(1)(a)

16 * * *

17 (c) A school tuition organization which provides scholarships to qualified
18 students shall do all of the following:

19 * * *

20 (v) Distribute scholarship payments ~~in September, December, February, and~~
21 **May on a quarterly basis** of each year as checks ~~payments~~ made out to a parent of
22 a qualified student which are mailed ~~sent~~ to the qualifying school where the student
23 is enrolled. The parent ~~restrictively endorse the check~~ **shall approve the payment**
24 for deposit into the account of the school. **If payment is made by check, the parent**
25 **may endorse the check electronically.** The parent shall not designate any entity or

ACT 403

SB NO. 27

ENROLLED

1 individual associated with the school as the parent's attorney to endorse a scholarship
 2 check. Any parent who receives payments in accordance with the provisions of this
 3 Section shall not be allowed to claim the amount received as any other credit,
 4 deduction, exemption, or rebate under ^{✓ this} Title 47 of the Louisiana Revised Statutes of
 5 1950. If a student who has received a scholarship ceases to be enrolled in a qualified
 6 school, the school shall immediately notify the respective student tuition
 7 organization and the Department of Education that the student is no longer enrolled.
 8 Upon receipt of such notification, the student tuition organization shall cease making
 9 payments to the school for that student.

* * *

11 (2)(a) For purposes of this Section, a "qualified school" shall mean a
 12 nonpublic elementary or secondary school in this state which is approved,
 13 provisionally approved, or probationally approved by the Board of Elementary and
 14 Secondary Education and which complies with the criteria set forth in Brumfield, et
 15 al. v. Dodd, et al., 425 F. Supp 528. A qualified school shall do all of the following:

* * *

17 (ii) Using funds retained for administrative costs by the school tuition
 18 organization, annually administer ~~the state test associated with the school and district~~
 19 ~~accountability system to measure learning gains in math and language arts to all~~
 20 ~~participating students in grades that require testing under the state's accountability~~
 21 ~~testing laws for public schools~~ **either any examination in English Language Arts**
 22 **and mathematics required pursuant to the school and district accountability**
 23 **system at the prescribed grade level or a nationally norm-referenced test or**
 24 **assessment approved by the state board**; however, the Department of Education
 25 shall not incur any expense for the administration of the state tests to students
 26 applying for tuition scholarships from a school tuition organization. The qualified
 27 school shall provide the parents of each student who was tested with a copy of the
 28 student's test results on an annual basis, beginning with the first year the student is
 29 tested.

* * *

PRINT UNTIL 1/1/2026;
THEN SEE ACT 202

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(3)(a)

* * *

(b) Any qualified student receiving a scholarship from a school tuition organization pursuant to the provisions of this Section ~~shall be prohibited from receiving~~ may receive any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school; ~~however~~ furthermore, a qualified student may receive scholarships from multiple school tuition organizations not to exceed the lesser of actual tuition and mandatory fees at the qualified school or eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade, or ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade. The sum of scholarships received by each qualified student from school tuition organizations and any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school shall not exceed the actual tuition and fees at the qualified school.

* * *

C.(1)

* * *

(d)(i) The Department of Education shall verify that each qualified student has received scholarships from school tuition organizations not to exceed the lesser of actual tuition and fees at the qualified school or eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade, or ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade. The Department of Education shall verify that the sum of scholarships received by each qualified student from school tuition

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organizations and any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school does not exceed the actual tuition and fees at the qualified school. If the total amount of scholarships received from school tuition organizations by a qualified student has exceeded one of these amounts, as applicable, the school tuition organization that had awarded the scholarship that caused the student's total scholarship amount to exceed this amount shall refund the state the difference.

* * *


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.



PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 423

La. State Law Institute
PRINTER'S COPY

2025 Regular Session

Edits To: RS 47 Pgs. 3

ENROLLED

Note: - NOTE § 2

SENATE BILL NO. 123

BY SENATOR JACKSON-ANDREWS AND REPRESENTATIVES WILFORD
CARTER, CHASSION, FISHER, FREIBERG, KNOX, LYONS,
MOORE, TAYLOR AND WILEY

AN ACT

To enact R.S. 47:6302, relative to income tax credits for donations to public schools; to authorize a credit for donations to certain public schools; to provide for an amount of the credit; to provide for the use of donations by certain schools; to provide for a receipt issued by certain public schools for the donation; to provide for the granting of the credit; to provide for certain requirements and limitations; to provide an annual credit cap for the program; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6302 is hereby enacted to read as follows:

§6302. Credit for donations to public schools

A.(1) There shall be an income tax credit for donations a taxpayer makes during a taxable year to public schools that receive a letter grade of "D" or "F" for the most recent year pursuant to the Louisiana School and District Accountability System. The credit shall be earned for the taxable year of the donation. In order to qualify for the credit, the donation shall be made by a taxpayer who is required to file a Louisiana income tax return.

(2) The donation shall be used by the public school for the costs and expenses of any of the following:

(a) Purchasing of instructional materials and supplies used in classrooms or in tutorial programs to enhance student learning.

(b) Establishing and maintaining tutorial programs designed to enhance student academic achievement.

(c) Establishing and maintaining in-school child care programs for student parents.

(d) Establishing and maintaining school-based health clinics.

(e) Meeting any of the requirements prescribed for academically

1 unacceptable schools prescribed for in Chapter 16 of LAC 28:XI.

2 (3) The amount of the credit shall be as follows:

3 (a) If the donation is made to a public school that received a letter grade
4 of "D", "F", or any variation thereof for the most recent year, pursuant to the
5 Louisiana School and District Accountability System, the amount of the credit
6 shall be equal to ninety-five percent of the taxpayer's donation.

7 (b) No credit shall be issued for a donation to a public school that
8 received a letter grade of "A", "B", "C", or any variation thereof for the most
9 recent year, pursuant to the Louisiana School and District Accountability
10 System.

11 (4) The Department of Revenue shall provide a standardized format for
12 a receipt to be issued by the public school to the taxpayer. The receipt shall
13 indicate the amount of the donation to the public school and the letter grade the
14 public school received pursuant to the Louisiana School and District
15 Accountability System. The receipt shall also include a certification by the
16 public school that the donation will be used for one of the authorized purposes
17 provided for in Paragraph (2) of this Subsection.

18 (5) The governing authority of the public school that has received a
19 donation eligible for a credit pursuant to this Section shall provide a public
20 report to the Department of Revenue and the Department of Education that
21 shall be prepared by a certified public accountant and shall be submitted
22 electronically in a format approved by the Department of Revenue to the
23 departments no later than the last day of February of each year. The report
24 shall contain the name and address of the public school, the total number and
25 total dollar amount of donations received during the previous calendar year, the
26 total amount of donations made by each taxpayer during the previous calendar
27 year, and the name, address, and federal employer identification number or last
28 four digits of the social security number of each taxpayer who donated.

29 B.(1) The total amount of credits granted pursuant to the provisions of
30 this Section shall not exceed one million dollars per calendar year.

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(2) The issuance of tax credits authorized by this Section shall be on a first-come, first-serve basis. If the total amount of tax credits authorized in a particular calendar year exceeds the amount of tax credits authorized for that year, the Department of Revenue shall treat the excess as having been applied for on the first day of the subsequent year.

(3) The Department of Revenue shall treat all requests received on the same business day as received at the same time. If the aggregate amount of the requests received on a single business day exceeds the total amount of available tax credits, the department shall issue tax credits on a pro rata basis.


C. A taxpayer seeking a tax credit pursuant to the provisions of this Section shall apply for the tax credit by electronically submitting an application to the Department of Revenue on a form prescribed by the Department of Revenue. The application period shall begin on January first and conclude on the last day of February of the calendar year following the calendar year in which the credit is earned. The taxpayer shall submit a copy of the receipt issued to him by the public school. The taxpayer shall attach all required documentation to the application.

D. No credits shall be earned pursuant to this Section for taxable periods beginning on or after January 1, 2028.

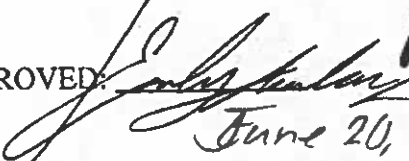
Section 2. The provisions of this Act shall apply to taxable periods beginning on or after January 1, 2026.

Section 3. This Act shall become effective on January 1, 2026.


PRESIDENT OF THE SENATE


SPEAKER OF THE HOUSE OF REPRESENTATIVES


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

[NOTE: R547:6302]