## **HOUSE COMMITTEE AMENDMENTS**

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 871 by Representative Henry

## 1 AMENDMENT NO. 1

- 2 On page 3, at the end of line 17, delete "tax" and insert "statutory impositions"
- 3 AMENDMENT NO. 2
- 4 On page 4, at the beginning of line 23, after "TAX" and before the semicolon ";" delete
- 5 "AUCTION" and insert "AUCTIONS"
- 6 AMENDMENT NO. 3
- 7 On page 5, at the end of line 3, delete "after July 1," and at the beginning of line 4, delete
- 8 "2024." and insert "on or after January 1, 2025."
- 9 AMENDMENT NO. 4
- On page 5, line 19, after "tax" and before "and" delete "sale" and insert "auction"
- 11 AMENDMENT NO. 5
- On page 9, at the end of line 8, delete "2157,"
- 13 <u>AMENDMENT NO. 6</u>
- On page 9, line 25, after "ownership" and before "interest" insert "or usufruct"
- 15 AMENDMENT NO. 7
- On page 9, at the end of line 26, after "issue" and before the period "." insert "as shown in
- the conveyance and mortgage records of the appropriate parish"
- 18 AMENDMENT NO. 8
- On page 12 at the end of line 1, delete "July 1," and at the beginning of line 2, delete "2024."
- and insert "January 1, 2025."
- 21 AMENDMENT NO. 9
- On page 12, at the end of line 6, delete "July 1, 2024." and insert "January 1, 2025."
- 23 AMENDMENT NO. 10
- On page 13, line 3, after "Interest" and before the period "." delete "and penalty"
- 25 AMENDMENT NO. 11
- On page 13, at the end of line 6, after "one" delete the remainder of the line in its entirety
- and at the beginning of line 7, delete "quarter"
- 28 AMENDMENT NO. 12
- On page 13, line 10, after "interest" and before "penalty" delete "and"

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- 1 AMENDMENT NO. 13
- 2 On page 13, at the end of line 13, after "interest" and before the period "." delete "penalty"
- 3 AMENDMENT NO. 14
- 4 On page 14, at the end of line 6, delete "and one-" and at the beginning of line 7, delete
- 5 "quarter"
- 6 AMENDMENT NO. 15
- 7 On page 14, line 8, after "that a" and before "percent" delete "six" and insert "five"
- 8 AMENDMENT NO. 16
- 9 On page 14, line 11 after "property" and before the period "." insert "under the tax collector's
- 10 authority"
- 11 AMENDMENT NO. 17
- On page 15, line 3, after "ONE" and before "PERCENT" delete "AND ONE-QUARTER"
- 13 AMENDMENT NO. 18
- On page 15, line 5, after "A" and before "PERCENT" delete "SIX" and insert "FIVE"
- 15 AMENDMENT NO. 19
- On page 15, line 19, after "issued" and before the period "." insert "by this office"
- 17 AMENDMENT NO. 20
- On page 23, at the end of line 24, delete "sales" and insert "auctions"
- 19 AMENDMENT NO. 21
- 20 On page 28, at the beginning of line 29, after "statutory" and before "or" delete "imposition"
- 21 and insert "impositions"
- 22 AMENDMENT NO. 22
- 23 On page 29, line 1, after "statutory" and before the comma "," delete "imposition" and insert
- 24 "impositions"
- 25 AMENDMENT NO. 23
- On page 33, at the end of line 11, after "tax" delete "sale" and insert "auction"
- 27 <u>AMENDMENT NO. 24</u>
- On page 34, at the beginning of line 6, after "of one" delete the remainder of the line in its
- entirety and insert "percent (1%)"
- 30 AMENDMENT NO. 25
- On page 35, line 6, after "a" and before "penalty" delete "6%" and insert "5%"

- 1 AMENDMENT NO. 26
- 2 On page 35, at the beginning of line 7, delete "1.25%" and insert "1%"
- 3 AMENDMENT NO. 27
- 4 On page 38, line 22, after "form" and before "in the" delete "two times within thirty days"
- 5 AMENDMENT NO. 28
- 6 On page 39, line 8, after "rate of one" delete the remainder of the line in its entirety and
- 7 insert "percent (1%)"
- 8 AMENDMENT NO. 29
- 9 On page 39, at the beginning of line 29, after "of one" and before "per month" delete "and
- 10 one-quarter percent (1.25%)" and insert "percent (1%)"
- 11 AMENDMENT NO. 30
- On page 40, line 1, after "a" and before "penalty," delete "six percent (6%)" and insert "five
- 13 percent (5%)"
- 14 AMENDMENT NO. 31
- On page 40, line 5, after "of one" delete the remainder of the line in its entirety and at the
- beginning of line 6, delete "percent (1.25%)" and insert "percent (1%)"
- 17 AMENDMENT NO. 32
- On page 40, at the beginning of line 16, after "properties" and before "can" delete "offered
- 19 for sale" and insert "being auctioned"
- 20 AMENDMENT NO. 33
- 21 On page 40, line 29, after "identified." insert the following:
- 22 "No judgment annulling a tax sale or tax auction shall have effect until the price and
- all statutory impositions and costs are paid; however, this shall not apply to sales
- annulled because the taxes were paid prior to the date of the sale."
- 25 AMENDMENT NO. 34
- On page 41, at the end of line 1, delete "The" and delete line 2 in its entirety
- 27 AMENDMENT NO. 35
- On page 43, at the beginning of line 5, after "costs" and before the period "." delete the
- comma "," and delete "interest, and penalty" and insert "and interest"

- 1 AMENDMENT NO. 36
- 2 On page 43, at the end of line 10, insert the following:
- 3 "In the case of online sales, bids shall be placed by individuals and shall not be
- 4 <u>automated and placed by an automated computer program."</u>
- 5 AMENDMENT NO. 37
- 6 On page 45, line 28, after "of one" and before "per" delete "and one-quarter percent (1.25%)"
- 7 and insert "percent (1%)"
- 8 AMENDMENT NO. 38
- 9 On page 45, line 29, after "and a" and before "penalty" delete "six percent (6%)" and insert
- 10 "five percent (5%)"
- 11 AMENDMENT NO. 39
- On page 46, line 17, after "of one" delete the remainder of the line in its entirety and insert
- 13 "percent (1%)"
- 14 AMENDMENT NO. 40
- On page 46, line 18, after "and a" and before "penalty" delete "six percent (6%)" and insert
- 16 "<u>five percent (5%)</u>"
- 17 AMENDMENT NO. 41
- On page 47, at the beginning of line 27, after "§2156." and before "notice" delete "Post-sale"
- 19 and insert "Post-auction"
- 20 AMENDMENT NO. 42
- 21 On page 47, line 29, after "purchaser" and before "send" delete "may" and insert "shall"
- 22 AMENDMENT NO. 43
- 23 On page 48, at the beginning of line 20, insert "tax"
- 24 AMENDMENT NO. 44
- 25 On page 49, between lines 14 and 15, insert the following:
- 26 "UNLESS YOU ACT, YOU MAY LOSE YOUR PROPERTY"
- 27 <u>AMENDMENT NO. 45</u>
- On page 49, line 23, after "a" and before "penalty" delete "6%" and insert "5%"
- 29 AMENDMENT NO. 46
- 30 On page 50, line 4, after "debt." and before "If" insert "Note: the total amount due will
- 31 increase monthly."
- 32 AMENDMENT NO. 47
- On page 54, line 22, after "with" and before "provisions" delete "th" and insert "the"

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- 1 AMENDMENT NO. 48
- 2 On page 55, at the end of line 16, delete "The" and insert "Upon request,"
- 3 AMENDMENT NO. 49
- 4 On page 55, line 20, after "of one" delete the remainder of the line in its entirety and at the
- 5 beginning of line 21, delete "quarter"
- 6 AMENDMENT NO. 50
- 7 On page 55, line 21, after "and a" and before "percent" delete "six" and insert "five"
- 8 AMENDMENT NO. 51
- 9 On page 57, line 2, after "interest" delete the comma "," and at the beginning of line 3, delete
- "costs, and applicable penalty" and insert "and costs"
- 11 AMENDMENT NO. 52
- On page 57, line 9, after "Statutes" and before the comma "," delete "of 1950"
- 13 AMENDMENT NO. 53
- On page 58, line 15, after "tax" and before "purchaser;" delete "sale" and insert "auction"
- 15 AMENDMENT NO. 54
- On page 59, line 24, after "certify said" and before "as being" delete "property" and insert
- 17 "tax auction certificate"
- 18 AMENDMENT NO. 55
- On page 59, at the end of line 25, after "tax" and before the period "." delete "sale" and insert
- 20 "auction"
- 21 AMENDMENT NO. 56
- On page 60, line 11, after "available" delete the remainder of the line in its entirety and
- 23 delete line 12 in its entirety and insert ". After the"
- 24 AMENDMENT NO. 57
- On page 63, at the beginning of line 21, after "plus" and before "as of" delete "legal interest,"
- and insert "statutory interest at the rate of one percent per month, non-compounding,"
- 27 <u>AMENDMENT NO. 58</u>
- On page 64, line 19, after "claimed" and before "pursuant" delete "by the tax debtor"
- 29 AMENDMENT NO. 59
- On page 64, line 21, after "purchaser" and before the period "." insert a comma "," and insert
- 31 the following:
- 32 "provided that six months prior to making the claim, the tax auction purchaser sends
- written notice to all parties with a remaining claim to excess proceeds"

- 1 AMENDMENT NO. 60
- 2 On page 67, line 7, after "tax" and before "or other" delete "sale" and insert "auction"
- 3 AMENDMENT NO. 61
- 4 On page 67, line 14, after "A" and before "percent" delete "six" and insert "five"
- 5 AMENDMENT NO. 62
- 6 On page 67, line 15, after "of one" and before "percent" delete "and one-quarter"
- 7 AMENDMENT NO. 63
- 8 On page 68, at the beginning of line 9, delete "judgment" and insert "order"
- 9 AMENDMENT NO. 64
- On page 68, line 27, after "record." and before "The" delete the comma ","