

2026 Regular Session

HOUSE BILL NO. 287

BY REPRESENTATIVE BEAULLIEU

TAX COMMISSION, STATE: Extends authority for imposition of certain fees levied by the Louisiana Tax Commission for the assessment of certain properties

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph), relative to ad valorem property
3 tax assessments by the Louisiana Tax Commission; to extend authority for the
4 imposition of certain assessment fees; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1838(introductory paragraph) is hereby amended and reenacted
8 to read as follows:

9 §1838. Fees

10 The tax commission is hereby authorized on an interim basis for the period
11 beginning on ~~July 1, 2021~~ July 1, 2026, and ending on ~~June 30, 2026~~ June 30, 2030,
12 to levy and collect the following fees in connection with services performed by the
13 commission:

14 * * *

15 Section 2. This Act shall become effective upon signature by the governor or, if not
16 signed by the governor, upon expiration of the time for bills to become law without signature
17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
18 vetoed by the governor and subsequently approved by the legislature, this Act shall become
19 effective on the day following such approval.

DIGEST

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

HB 287 Original

2026 Regular Session

Beaulieu

Abstract: Extends authority of the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties, through June 30, 2030.

Present law authorizes the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties. The fee amounts, authorized through June 30, 2026, are as follows:

- (1) .0004% for public service properties.
- (2) .0003% for insurance companies.
- (3) .0003% for financial institutions.

Proposed law changes present law by extending the authority for imposition of the fees imposed by the La. Tax Commission from June 30, 2026, to June 30, 2030.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1838(intro. para.))