

2026 Regular Session

HOUSE BILL NO. 314

BY REPRESENTATIVE MCFARLAND

REVENUE SHARING: Provides for the Revenue Sharing Distribution for Fiscal Year 2026-2027

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2026-2027 and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. For the purposes of this Act, the following definitions shall apply and
6 obtain:

7 (1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city of
8 New Orleans, parish governing authorities, school boards, special taxing districts, and other
9 bodies which were eligible for reimbursement or payment from the Property Tax Relief
10 Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of the
11 Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4) or
12 any other taxing district for any millage specified in Section 9(B) of this Act. In the parish
13 of Rapides, "tax recipient bodies" shall not include Red River Waterway District. In the
14 parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee
15 District, the Lafourche Basin Levee District, and Fresh Water District No. 1.

16 (2) "Tax recipient bodies" shall not include the millage levied by the various law
17 enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976
18 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be
19 considered tax recipient bodies for any millage voted and levied for that purpose to the
20 extent specifically provided in Section 9(B) of this Act.

1 (3) "Tax recipient bodies" shall also mean those special taxing districts and other
2 bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which
3 had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977
4 Regular Session and were subsequently determined by the state treasurer to be ineligible for
5 such participation under the provisions of Act 592 of the 1978 Regular Session. The
6 exclusive listing of all such special taxing districts and other bodies is as follows:

7 Acadia

8 Mermentau River Harbor & Terminal

9 Allen

10 Elizabeth Recreation District #3

11 Kinder Recreation District #2--Maintenance

12 Hospital Service District #3--Maintenance

13 Ascension

14 Lighting District #6

15 Lighting District #7

16 Avoyelles

17 Red River Waterway District--Capital Outlay

18 Red River Waterway District--Operations

19 Beauregard

20 Waterworks District #3--Ward 4

21 Waterworks District #3--Ward Bienville

22 Fire Protection District #6

23 Hospital Service District #2

24 Caldwell

25 Columbia Heights Sewerage

26 Cameron

27 Cameron Water District #1--Maintenance

28 Water District #7--Maintenance

29 Grand Lake Recreation District--Maintenance

30 Water District #10--Maintenance

- 1 Fire District #10--Maintenance
- 2 Catahoula
- 3 Hospital District #2
- 4 Claiborne
- 5 Hospital District #1
- 6 Concordia
- 7 Recreation District #3--Maintenance
- 8 Fire Protection District #1
- 9 Evangeline
- 10 Cemetery Tax District--Ward 4
- 11 Cemetery Tax District #1
- 12 Cemetery Tax District #6
- 13 Water District #1--Maintenance
- 14 Evangeline Parish School Board
- 15 Consolidated School District No. 2
- 16 Evangeline Parish School Board
- 17 Consolidated School District No. 7
- 18 Grant
- 19 Hospital District #1
- 20 Recreational District #2
- 21 Jefferson
- 22 Ambulance Service #1
- 23 Community Center Playground District #1
- 24 Community Center Playground District #10
- 25 Community Center Playground District #11
- 26 Community Center Playground District #12
- 27 Community Center Playground District #13
- 28 Community Center Playground District #14
- 29 Community Center Playground District #15
- 30 Fire Protection District #5

- 1 Fire Protection District #6
- 2 Sewerage District #8
- 3 Sewerage District #9
- 4 Jefferson Hospital District #1
- 5 LaSalle
- 6 Sewer Maintenance
- 7 Recreation District #5
- 8 Livingston
- 9 Road Light District #2
- 10 Fire Protection District #1
- 11 Fire Protection District #4
- 12 Recreation District #3
- 13 Morehouse
- 14 Bastrop Area Fire District #2
- 15 Fire District #1--Ward 6
- 16 Fire District #1--Ward 10
- 17 Pointe Coupee
- 18 Sewerage District #1
- 19 Rapides
- 20 Waterworks #11A--Maintenance
- 21 Recreational--Maintenance
- 22 St. James
- 23 Road Light District #1A
- 24 Road Light District #2
- 25 Road Light District #4
- 26 St. Landry
- 27 Fire Protection District #3
- 28 St. Martin
- 29 Sewerage District

- 1 St. Mary
- 2 West St. Mary Parish Port Commission
- 3 St. Tammany
- 4 Fire District #4
- 5 Fire District #5
- 6 Fire District #7
- 7 Fire District #9
- 8 Fire District #10
- 9 Recreation District #2

- 10 Tangipahoa
- 11 Hospital District #1--Maintenance

- 12 Union
- 13 Hospital Service--Tri-Ward
- 14 Hospital Service--East Union

- 15 Vermilion
- 16 Ward 8 Public Cemetery

17 (4) "Tax recipient bodies" shall also mean the following special taxing districts and
 18 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and
 19 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and
 20 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive
 21 listing of all such special taxing districts and other bodies is as follows:

- 22 Assumption
- 23 Road Lighting District #2
- 24 Bossier
- 25 Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- 26 East Baton Rouge
- 27 Village St. George Fire District
- 28 Ouachita
- 29 Cooley Hospital Tax
- 30 Sterlington Sewerage District

- 1 Fire District No. 1--Maintenance
- 2 North Monroe Sewerage District No. 1--Maintenance
- 3 Road Light District #5
- 4 Road Light District #1
- 5 Road Light District #3
- 6 Road Light District #4
- 7 East Ouachita Recreational District
- 8 Terrebonne
- 9 Road Lighting District No. 4
- 10 Road Lighting District No. 5--Maintenance
- 11 Road Lighting District No. 6
- 12 Road Lighting District No. 8--Maintenance
- 13 Road Lighting District No. 9--Maintenance
- 14 Road Lighting District No. 10--Maintenance
- 15 Fire Protection District No. 4-A--Maintenance
- 16 Fire Protection District No. 5--Maintenance
- 17 Fire Protection District No. 8--Maintenance
- 18 Fire Protection District No. 10--Maintenance
- 19 Sanitation District No. 1--Maintenance
- 20 Recreation District No. 1--Maintenance
- 21 Recreation District No. 4--Maintenance
- 22 Road Lighting District No. 1--Maintenance
- 23 Road Lighting District No. 2--Maintenance
- 24 Road Lighting District No. 3A
- 25 Fire Protection District No. 123--Maintenance
- 26 Fire Protection District No. 9--Maintenance
- 27 Road Lighting District No. 7--Maintenance
- 28 St. Tammany
- 29 Mosquito District No. 2(A)--10 mills
- 30 Mosquito District No. 2(B)--10 mills

1 (5)(a) In addition to the limitations herein above set forth, "tax recipient bodies" for
2 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
3 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
4 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
5 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
6 to those taxes authorized and collected prior to January 1, 1978.

7 (b) "Population" shall mean that enumeration of persons within the state, its
8 parishes, and incorporated municipalities determined by the Louisiana State University and
9 Agricultural and Mechanical College Agriculture Center, Department of Agricultural
10 Economics and Agribusiness, under the most recent federal-state cooperative program for
11 local population estimates. Such determination shall be submitted to the state treasurer
12 annually not later than January fifteenth of each calendar year. Any tax recipient body or
13 incorporated municipality which is aggrieved by such determination may file a petition for
14 administrative review with the state treasurer not later than March fifteenth of each calendar
15 year hereafter. The estimates so submitted shall have no effect on the distribution for the
16 fiscal year in which they are made but shall be utilized for purposes of this Act and for
17 distribution during the ensuing fiscal year. The treasurer shall have authority to affirm,
18 modify, or set aside in whole or in part, the determination of the Louisiana State University
19 and Agricultural and Mechanical College Agriculture Center, Department of Agricultural
20 Economics and Agribusiness.

21 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed
22 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth
23 of the current calendar year from the original tax rolls submitted to the commission prior to
24 any adjustments thereto.

25 (d) "Public school population" shall mean the enumeration of enrollments contained
26 in the Department of Education Annual Report for the preceding school year.

27 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
28 city of New Orleans, the Orleans Levee District or its successor, the Sewerage and Water
29 Board of New Orleans, the assessor for Orleans Parish, and the Orleans Parish School Board

1 and reference in this Act to tax recipient bodies in the city of New Orleans shall refer only
2 to the aforesaid entities.

3 Section 2. The revenue sharing fund for the Fiscal Year 2026-2027 shall consist of
4 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

5 Section 3. The amount to be distributed annually to each parish from the revenue
6 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
7 the total fund which is equal to the ratio which the population of the parish bears to the total
8 state population, and (b) an amount equal to that percentage of twenty percent of the total
9 fund which is equal to the ratio which the number of homesteads in the parish bears to the
10 total number of homesteads in the state. As used in this Section, the term "homesteads" shall
11 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
12 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
13 year.

14 Section 4. Except as provided in Section 5, the state treasurer shall distribute the
15 funds herein allocated to the tax collectors of the respective parishes and to the city of New
16 Orleans.

17 Section 5. That portion of the fund for the parish of Ouachita allocated to the
18 Monroe City School Board shall be an amount which will reimburse said board, to the extent
19 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a
20 result of homestead exemptions based on the tax rolls for the current calendar year and shall
21 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom
22 the statutorily dedicated deductions for retirement systems. For the purpose of distribution
23 of the balance of the revenue sharing funds the state treasurer may use the amount listed on
24 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

25 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
26 by the provisions of this Act, excluding such funds as are distributed directly to the city of
27 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
28 due the Monroe City School Board (\$1,158,394), shall form a special fund (\$9,773,425) to
29 be distributed as commissions to the tax collectors of the respective parishes, the city of New
30 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on

1 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
2 in Section 8 of this Act.

3 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
4 distributed by the provisions of this Act, excluding such funds as are distributed directly to
5 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
6 were due the Monroe City School Board (\$1,158,394), shall form a special fund
7 (\$2,003,963) to be distributed to the various retirement systems which were eligible for
8 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
9 Act for distribution to such retirement systems, and shall make due payment thereof to each
10 retirement system in the same proportion that the statutory deduction provided by law for
11 the system bears to the total statutory deductions provided by law for all such retirement
12 systems. For the purpose of distributing these retirement contributions, the state treasurer
13 may use the statutory deductions determined by the Public Retirement Systems Actuarial
14 Committee as per R.S. 11:103 for the previous calendar year.

15 B. The city of New Orleans shall make the deductions legally established for
16 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular
17 Session and shall make due payment in accordance with the statutory deductions provided
18 by law for all such retirement systems. Notwithstanding the above provisions the city of
19 New Orleans shall remit the following amounts for the indicated retirement systems for
20 Fiscal Year 2026-2027: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement
21 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of
22 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

23 Section 8. The respective percentages to be used in calculating tax collectors'
24 commissions and retirement system distributions shall be as follows:

<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
Acadia	1.491%	1.047%
Allen	.739%	.475%
Ascension	1.283%	.985%
Assumption	.871%	.399%
Avoyelles	1.263%	.811%

1	Beauregard	.842%	.583%
2	Bienville	.596%	.405%
3	Bossier	1.705%	2.281%
4	Caddo	5.490%	10.375%
5	Calcasieu	4.719%	6.051%
6	Caldwell	.473%	.319%
7	Cameron	.498%	.400%
8	Catahoula	.468%	.303%
9	Claiborne	.543%	.326%
10	Concordia	.730%	.486%
11	DeSoto	.547%	.349%
12	East Baton Rouge	7.118%	11.977%
13	East Carroll	.443%	.331%
14	East Feliciana	.489%	.238%
15	Evangeline	.730%	.525%
16	Franklin	.731%	.757%
17	Grant	.614%	.357%
18	Iberia	2.221%	1.847%
19	Iberville	1.391%	.810%
20	Jackson	.653%	.495%
21	Jefferson	13.312%	13.856%
22	Jefferson Davis	.693%	.766%
23	Lafayette	3.081%	2.843%
24	Lafourche	1.928%	1.958%
25	LaSalle	.548%	.349%
26	Lincoln	.727%	.922%
27	Livingston	1.679%	1.322%
28	Madison	.443%	.401%
29	Morehouse	1.001%	.907%
30	Natchitoches	1.072%	.775%

1	Ouachita	2.736%	3.200%
2	Plaquemines	1.436%	1.241%
3	Pointe Coupee	.641%	.422%
4	Rapides	3.250%	3.751%
5	Red River	.421%	.147%
6	Richland	.655%	.683%
7	Sabine	.685%	.517%
8	St. Bernard	3.467%	3.005%
9	St. Charles	1.060%	.959%
10	St. Helena	.446%	.291%
11	St. James	.928%	.759%
12	St. John the Baptist	1.184%	.704%
13	St. Landry	2.740%	2.013%
14	St. Martin	1.121%	.626%
15	St. Mary	1.895%	1.826%
16	St. Tammany	2.752%	2.396%
17	Tangipahoa	2.773%	1.863%
18	Tensas	.343%	.266%
19	Terrebonne	2.233%	2.175%
20	Union	.590%	.409%
21	Vermilion	1.220%	1.004%
22	Vernon	1.627%	1.112%
23	Washington	1.349%	.922%
24	Webster	1.068%	1.131%
25	West Baton Rouge	.747%	.516%
26	West Carroll	.464%	.466%
27	West Feliciana	.404%	.188%
28	Winn	.633%	.377%

29 Section 9. All remaining funds shall be allocated and distributed as follows:

1 A. Subject to the provisions of Subsection B of this Section and except as provided
2 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
3 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
4 jurisdiction an amount available after commissions and deductions which is necessary to
5 offset losses attributable to homestead exemptions. In any parish which had excess funds
6 in 1977, the amount available for the reimbursement of homestead exemption losses shall
7 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
8 the number of homesteads in the parish increased or decreased from 1977 to 2023, together
9 with any additional taxing bodies or millages authorized to participate on the same pro rata
10 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
11 This restriction shall not apply to the parish of East Carroll and to parishes in which there
12 were no excess funds in 1977. However, in the city of New Orleans the amount available
13 for the reimbursement of homestead exemption losses shall be limited to the amount used
14 for that purpose in 1977, except that the amount distributed to the Orleans Levee District or
15 its successor shall be limited solely to the amount used for the reimbursement of homestead
16 exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining
17 amount shall be adjusted by the percentage by which the number of homesteads in the city
18 of New Orleans increased or decreased from 1977 to 2023, together with any additional
19 taxing bodies or millages authorized to participate on the same pro rata basis under the
20 provisions of Subsection B of this Section.

21 B. For purposes of this Subsection only, "tax recipient bodies" shall mean and
22 include any recipient of funds hereunder, but limited solely to such specified disbursements.
23 The millages listed are included solely as an identification aid for administrative purposes
24 and the new tax approved by the electorate shall be eligible for distribution hereunder,
25 regardless of fluctuations in millage caused by adjustments for reassessment or other
26 purposes. In no event shall any amount be deemed available within the meaning of Article
27 VII, Section 26 of the Constitution of Louisiana to reimburse losses attributable to
28 homestead exemptions for taxes authorized after January 1, 1978, and any renewals thereof,
29 with the following basic exceptions:

1 (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's
2 original millage, shall share on a pro rata basis.

3 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978,
4 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
5 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
6 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
7 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
8 mill tax authorized on November 7, 1978, for the parish law enforcement district, the 1 mill
9 tax authorized April 5, 1997, for Water District #1, the 3 mills tax authorized November 21,
10 2002, for the parish library, and the 1 mill tax authorized July 16, 1994, for the
11 Communications District 911 System, shall share on a pro rata basis with all other tax
12 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
13 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
14 recipient bodies in the parish.

15 (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to
16 May 1, 1978, to all other tax recipient bodies in the parish including the additional 3 mills
17 authorized on April 5, 1980, for the law enforcement district and the assessor's original
18 millage, the following new millages shall be reimbursed to the extent available:

19 School Board District 13--11.63 mills/September 16, 1978

20 School Board District 3--15.1 mills/September 16, 1978

21 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
22 10.9 mill tax authorized January 16, 1999, for the library, the millage authorized October 7,
23 1989, for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
24 additional mills for the law enforcement district and the assessor's original millage, but
25 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
26 in the parish.

27 (5) In the parish of Webster, after full reimbursement of all taxes authorized prior
28 to January 1, 1978, to all other tax recipient bodies in the parish and the assessor's original
29 millage, the following new millages shall be reimbursed to the extent available:

30 Doyline School District No. 7--33.32 mills/August 1, 1979

1 Consolidated School District No. 3--10.51 mills/June 1, 1978

2 Minden School District No. 6--32.9 mills/May 1, 1980

3 Parish Library--12 mills/November 2004

4 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the
5 additional 7 mills authorized on April 4, 1981, for the law enforcement district, but
6 excluding the sheriff's original millage, shall share on a pro rata basis with all other tax
7 recipient bodies in the parish.

8 (7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and
9 Capital Improvement millages shall be limited to a total of 5.44 mills.

10 (8) In the parish of Lafourche, the total parish allocation, excluding the tax
11 collector's commission and the retirement systems' deductions shall form a special fund to
12 be distributed as follows:

- 13 Parish Council - 57.40%
- 14 School Board - 27.25%
- 15 South Lafourche Levee District - 2.95%
- 16 Port Commission - 2.06%
- 17 Assessor - 3.32%
- 18 Bayou Lafourche Fresh Water District - 2.82%
- 19 North Lafourche Levee District - 4.20%

20 Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water
21 District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used
22 for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of
23 the district in Lafourche Parish.

24 (a) Of the amount distributed to the parish the following allocations shall be made:

- 25 Bayou Blue Fire District - 0.42%
- 26 Drainage District No. 1 - 0.90%
- 27 Drainage District No. 5 - 0.65%
- 28 Fire District No. 1 - 0.57%
- 29 Fire District No. 2 - 0.59%
- 30 Fire District No. 3 - 1.30%

- 1 Fire District No. 9 - 0.42%
- 2 Lafourche Ambulance District No. 1 - .61%
- 3 Recreation District No. 2 - 2.81%
- 4 Water District No. 1 - 3.02%
- 5 Health Unit - 3.04%
- 6 Recreation Commission - 5.05%
- 7 Recreation District No. 1 - 0.96%
- 8 Recreation District No. 8 - 0.61%
- 9 Drainage - 10.14%
- 10 Road Lighting - 4.24%
- 11 Public Buildings - 6.19%
- 12 Library - 6.24%
- 13 Criminal - 0.24%
- 14 Road District #1 - 5.46%
- 15 Drainage 1 of 12 - 0.20%
- 16 Drainage 2 of 12 - 0.11%
- 17 Drainage 3 of 12 - 0.14%
- 18 Juvenile Justice - 1.47%
- 19 (b) The amount distributed to the school board shall be allocated as follows:
- 20 Schools - 24.31%
- 21 Special Education - 2.94%
- 22 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
- 23 commission and the retirement systems' deductions, shall form a special fund to be
- 24 distributed as follows:
- 25 Police Jury--48.5%
- 26 School Board--29.4%
- 27 Sheriff--11.9%
- 28 Police Jury--5.0% to be distributed to the district attorney
- 29 Lake Charles Harbor and Terminal District--2.8%
- 30 Assessor--2.3%

1 Vinton Harbor and Terminal District--0.1%.

2 (10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

3 (11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

4 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48
5 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
6 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be
7 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
8 Fire District's millage shall be limited to 1.96 mills.

9 (13) In the parish of Assumption, the total parish allocation, excluding the tax
10 collector's commission and the retirement systems' deductions, shall form a special fund to
11 be distributed as follows:

12 Law Enforcement District - 30.77%

13 Police Jury - 30.25%

14 School Board - 28.72%

15 Assessment District - 10.26%

16 (14) The following new millages shall share on a pro rata basis with all other tax
17 recipient bodies in their respective parishes:

18 Acadia

19 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996

20 5th Ward Gravity Drainage District--5 mills/April, 1980

21 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979

22 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980

23 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979

24 Basile School District #7 Maintenance--3.32 mills/May 19, 1979

25 Acadia-St. Landry Hospital District--7 mills/November 2, 1982

26 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984

27 Library--4.25 mills/Jan. 19, 1985

28 Road Maintenance--3 mills/Nov. 28, 1981

29 Health Unit Mt.--1.06 mills/Nov. 28, 1981

30 Fire District #4 Maintenance – 8 mills/January 16, 1999

- 1 Assessor's original millage
- 2 Fire District #6 Maintenance--8.01 mills/June 15, 2000
- 3 Allen
- 4 Law Enforcement District (Additional)--6.47 mills/April 11, 1992
- 5 Assessor--5.23 mills/1990
- 6 Road Dist. #1--4.86 mills/1992
- 7 Road Dist. #1--20.69 mills/1995
- 8 Road Dist. #1A--8 mills/1995
- 9 Road District No. 2 Maintenance--7 mills/October 6, 1990
- 10 Road District No. 2 Maintenance--10 mills/July 18, 1992
- 11 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
- 12 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
- 13 Road District No. 3 Maintenance--10 mills/January 20, 1990
- 14 Road Dist. #3--30 mills/1995
- 15 Road Dist. #4--21.12 mills/1995
- 16 Road District No. 4 Maintenance--30 mills/March 10, 1992
- 17 Library -- 10.76 mills/October 2002
- 18 Courthouse and Jail--4 mills/November 6, 2012
- 19 Road District 5--5.30 mills/November 6, 2012
- 20 Ascension
- 21 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
- 22 Library Maintenance/Library--5.6 mills
- 23 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
- 24 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
- 25 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
- 26 Mental Health -- 2 mills/2000
- 27 Road Lighting District No. 1--5 mills/ January 16, 1993
- 28 Road Lighting District No. 2--5 mills/ January 16, 1993
- 29 Road Lighting District No. 3--5 mills/ January 16, 1993
- 30 Road Lighting District No. 4--5 mills/ January 16, 1993

- 1 Road Lighting District No. 5--5 mills/ January 16, 1993
- 2 Road Lighting District No. 6--5 mills/ January 16, 1993
- 3 Road Lighting District No. 7--5 mills/ September 27, 1986
- 4 Prairieville Fire District #3--11 mills/ July 16, 2005
- 5 Prairieville Fire District #3--10 mills/April 2, 2011
- 6 Assessor's original millage
- 7 Avoyelles
- 8 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 9 a pro rata basis.
- 10 Beauregard
- 11 Law Enforcement District--5 mills/April 5, 1980
- 12 Assessor's original millage
- 13 Bienville
- 14 Solid Waste--6 mills/April 7, 1984
- 15 Assessor's 1997 millage
- 16 Caddo
- 17 Fire Protection District No. 1--5 mills/July 16, 1983
- 18 Juvenile Court--0.12 mills/January 16, 1982
- 19 Jail Facilities--4.00 mills/April 5, 1980
- 20 Courthouse Maintenance--3.00 mills/January 16, 1982
- 21 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 22 Library--4.90 mills/April, 1988
- 23 Library--5.26 mills/April 1996
- 24 Fire Dist. No. 2--10 mills/April 7, 1984
- 25 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 26 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 27 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 28 Fire Dist. No. 6--10 mills/Jan. 19, 1985
- 29 Fire Dist. No. 7--10 mills
- 30 Fire Dist. No. 8--4 mills/1999

- 1 Fire Dist. No. 9--10 mills/Nov. 18, 1989
- 2 Fire Dist. No. 1--10 mills/1989
- 3 School Board Operations--11 mills/May 4, 1985
- 4 Public Works--6 mills/November 4, 1986
- 5 Public Facilities--0.92 mills
- 6 Jail--2 mills
- 7 Assessor's original millage
- 8 Parish Health Unit--1 mill/1990
- 9 Caddo Detention Center--3 mills/1990
- 10 Law Enforcement District--3 mills/November 6, 1990
- 11 Law Enforcement District--3.0 mills/October 16, 1993
- 12 BioMedical--2 mills/1993
- 13 Criminal Justice System--1.82 mills/October 20, 2001
- 14 Caldwell
- 15 Assessor's original millage
- 16 Recreation Maintenance--November 1995
- 17 Road Maintenance--May 1990
- 18 Cameron
- 19 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 20 Assessor's original millage
- 21 Catahoula
- 22 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 23 a pro rata basis.
- 24 Claiborne
- 25 Assessment District
- 26 School District #13--12 mills/November 2, 1982
- 27 Law Enforcement District--6.25 mills/July 21, 1990
- 28 School Board Maintenance--2 mills/April 5, 1986
- 29 School Board Operations--5 mills/April 5, 1986
- 30 Police Jury Building--2 mills/March 30, 1985

- 1 Road, Street & Bridge Maintenance--1993
- 2 Road Equipment--1993
- 3 Concordia
- 4 School Operation & Maintenance--23.25 mills/September, 1982
- 5 Library--All millages
- 6 Assessor's original millage
- 7 Law Enforcement District--12 mills/April 11, 1992
- 8 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
- 9 East Baton Rouge
- 10 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
- 11 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
- 12 Fire Protection #4 (Central)-- 10 mills/October 8, 1985
- 13 Zachary Constitutional School -- 5 mills/November 15, 2003
- 14 Baker Constitutional School -- 5 mills/November 15, 2003
- 15 East Carroll
- 16 Garbage District No. 1--7 mills/November 4, 1980
- 17 Parish Library--6.5 mills/May 22, 1989
- 18 Parish Health Unit--3 mills
- 19 Rural Fire District Maintenance--2 mills
- 20 Courthouse Maintenance--2 mills
- 21 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 22 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 23 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 24 Assessor's original millage
- 25 East Feliciana
- 26 Assessment District, 1997
- 27 Evangeline
- 28 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 29 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 30 Elderly Services--1 mill/Nov. 4, 1980

- 1 Ward 5 Fire Protection District--11.17 mills
- 2 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 3 Acadia-Evangeline Fire Protection District--0.97 mills
- 4 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 5 Fire District No. 2 -- 5 mills/1999
- 6 District Two Cemetery--1.07 mills
- 7 District Three Cemetery--1.07 mills
- 8 District Seven Cemetery--1.01 mills
- 9 Road District Two--10.00 mills (Additional)
- 10 Road District No. 5--10 mills/1997
- 11 Ward One Cemetery--1 mill/1997
- 12 Ward Four Cemetery--1 mill/1997
- 13 Ward Five Cemetery--1 mill/1997
- 14 Road District Three---.48 mills/1987 and 5.0 mills/1996
- 15 Road District Four--10.00 mills (Additional)
- 16 Mamou Gravity Drainage District No. 5--1.56 mills
- 17 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 18 Durald Gravity Drainage District No. 4
- 19 Vidrine Gravity Drainage District No. 7
- 20 Assessor's original millage
- 21 Lone Pine Fire District--20 mills/November 21, 2012
- 22 Franklin
- 23 Law Enforcement District--10 mills/July 10, 1982
- 24 Assessor's original millage
- 25 Library--7 mills/1990
- 26 Health Unit--3.0 mills/November 6, 1990
- 27 Parish Equipment--8.0 mills/October 16, 1993
- 28 Drainage Maintenance--11 mills/October 16, 1993
- 29 Courthouse Maintenance--4 mills/October 16, 1993

- 1 Iberia
- 2 Recreation District No. 8--1.85 mills/November 13, 1993
- 3 Assessment District
- 4 Iberville
- 5 Law Enforcement District (Additional)--5 mills/December 8, 1979
- 6 Assessor's original millage
- 7 Jackson
- 8 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 9 Law Enforcement District--8 mills/May 16, 1981
- 10 Library--All millages
- 11 Assessment district
- 12 Jefferson
- 13 West Jefferson Levee District--All millages
- 14 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
- 15 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
- 16 Lafayette
- 17 Lafayette Parish Public Library--1.09 mills/May, 1979
- 18 School Board--10 mills/May 4, 1985
- 19 Lafayette Parish Sheriff--5.0 mills/May, 1980
- 20 Assessor's original millage
- 21 Bayou Vermilion District--All maintenance taxes prior to 1990
- 22 LaSalle
- 23 Law Enforcement District (Additional)--8.2 mills
- 24 Library--November 1995
- 25 Road District 2B--3.09 mills/April 16, 1988
- 26 Road District 2BN--1.03 mills/April 16, 1988
- 27 Ambulance Tax--0.65 mills
- 28 Road and Bridge--0.66 mills
- 29 Health Unit--0.23 mills
- 30 Fair Tax--0.09 mills

- 1 Special B & C 1A--0.19 mills
- 2 Sewer Maintenance--6.04 mills
- 3 Fire District--5.32 mills
- 4 Little Creek-Searcy Volunteer Fire District -- 20 mills
- 5 Summerville-Rosefield Volunteer Fire District -- 20 mills
- 6 Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 7 Whitehall Volunteer Fire District -- Operations -- 10 mills
- 8 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 9 Recreation District #22--1.05 mills
- 10 Assessor's original millage
- 11 Lincoln
- 12 Library Const./Mt.--0.75 Mills/January 21, 1978
- 13 Law Enforcement District (Additional)--8.5 mills/July 22,1992
- 14 School-Special Maint. & Oper.--0.15 mills/May 18, 1979
- 15 School-Special Repair & Equip.--0.15 mills/May 18, 1979
- 16 Library--0.71 mills/January 15, 1983
- 17 Assessor's original millage
- 18 Livingston
- 19 Law Enforcement District (Special)--12.19 mills/1976
- 20 Recreation District #3--2 mills/May 19, 1979
- 21 School District No. 5--5 mills/November 2, 1982
- 22 Fire District No. 1--10.04 mills/1986
- 23 Fire District No. 5--10 mills/Nov. 6, 1984
- 24 Fire District No. 7 -- 5 mills/1999
- 25 Fire District No. 10--10.33 mills/1985
- 26 Fire District No. 11--All millages
- 27 Roads & Bridges--5 mills/November 3, 1992
- 28 Madison
- 29 Assessor's original millage

- 1 Morehouse
- 2 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978
- 3 Assessor's original millage
- 4 Library--1 mill/ Jan. 20, 1990
- 5 Natchitoches
- 6 Law Enforcement District (Additional)--10 mills/May 16, 1981
- 7 Fire District No. 6--7 mills
- 8 Parish Ambulance Tax
- 9 Fire District No. 7--10 mills
- 10 Goldonna Area Fire Protection Dist. No. 2
- 11 Library--3 mills/1988
- 12 Assessor's original millage
- 13 City of New Orleans
- 14 Board of Assessors' original millage
- 15 Ouachita
- 16 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981
- 17 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)
- 18 Ouachita Parish Assessment District
- 19 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 20 Library -- 7.75 mills/1995
- 21 Plaquemines
- 22 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 23 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 24 Water--2.47 mills in 1992
- 25 Library--1.24 mills in 1992
- 26 Pollution Control--2.47 mills in 1992
- 27 Road Maintenance--1.86 mills in 1992
- 28 Public Health--1.24 mills in 1992
- 29 Waste Disposal--3.69 mills in 1992
- 30 Incineration--1.24 mills in 1992

- 1 Hospital--2.54 mills in 1992
- 2 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 3 Assessor's original millage
- 4 Pointe Coupee
- 5 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 6 School Board--5.83 mills/April 4, 1981
- 7 Library--1.22 mills/April 4, 1981
- 8 Fire Protection Dist. #1--All maint. millages prior to 1991
- 9 Fire Protection District #2--3 mills/October 17, 1981
- 10 Fire Protection District #3--3 mills/October 17, 1981
- 11 Fire Protection District #4--3 mills/October 17, 1981
- 12 Fire Protection District #5--5 mills/October 17, 1981
- 13 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 14 Assessor's original millage
- 15 Rapides
- 16 Rapides Parish School Board--0.20 mills/April 1, 1978
- 17 Rapides Parish School Board--15.20 mills/May 13, 1978
- 18 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 19 Road District 1A (Ward 4)
- 20 Road District 2C
- 21 Road District 3A
- 22 Road District 5A
- 23 Road District 6A (Ward 6)
- 24 Road District 7A (Ward 7)
- 25 Road District 36 (Ward 8)
- 26 Road District 9B (Ward 9)
- 27 Road District 10A (Ward 10)
- 28 Road District 2B (Ward 11)
- 29 Fire District #8 (Maint.)--20 mills/April 30, 1983
- 30 School District No. 11 (Ward 10)--2 mills/May 7, 1980

- 1 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 2 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 3 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 4 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 5 Fire District No. 5--20 mills/Nov. 4, 1986
- 6 Fire District No. 3--12 mills/Oct. 19, 1985
- 7 Fire District No. 7--6 mills/May 3, 1986
- 8 Fire District No. 9
- 9 Fire District No. 10--20 mills/Nov. 4, 1986
- 10 Fire District No. 11
- 11 Fire District No. 12
- 12 Assessor's original millage
- 13 Plainview Fire District No. 10--10 mills/1990
- 14 Fire District #4
- 15 Fire District #7
- 16 Senior Citizens
- 17 Buckeye Recreational District
- 18 Flatwoods Fire District
- 19 Law Enforcement District (Additional)--Nov. 6, 1984
- 20 Fire District No. 6--20 mills
- 21 Library--6.0 mills/January 15, 1994
- 22 Library--1.00 mill/September 30, 2006
- 23 Recreational District Ward 9--6.14 mills/November 17, 2001
- 24 Red River
- 25 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 26 St. Bernard
- 27 St. Bernard Port, Harbor and Terminal District--All millages
- 28 Library--All millages
- 29 St. Charles
- 30 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980

- 1 Library--3 mills/September 27, 1986
- 2 Law Enforcement District --3.75 mills/July 16, 2005
- 3 Assessor's original millage
- 4 St. Helena
- 5 Parishwide Road District Maintenance
- 6 Road District #1 Maintenance
- 7 Sub-Road District #2 of Road District #2 Maintenance
- 8 Road District #3 Maintenance
- 9 Road District #4 Maintenance
- 10 Road District #5 Maintenance
- 11 Road District #6 Maintenance
- 12 Parish Library
- 13 Fire Protection District #5 Maintenance
- 14 Law Enforcement District--10 mills/May 3, 1986
- 15 Assessor's original millage
- 16 Sub-Road District #1 of Road District #2
- 17 Fire Protection District #2
- 18 Fire Protection District #3
- 19 Florida Parishes Juvenile Detention Center--3 mills/1995
- 20 St. James
- 21 St. James Hospital Board--4.31 mills/May 18, 1979
- 22 Gramercy Recreation District--5 mills/May 18, 1979
- 23 Law Enforcement District--6.00 mills/July 16, 1988
- 24 Assessment District, 1985
- 25 St. John
- 26 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
- 27 Assessor's original millage
- 28 St. Landry
- 29 Gravity Drainage District No. 1 of Ward 2
- 30 Fire District #3

- 1 Fire District #2
- 2 Fire District No. 5
- 3 St. Landry Parish School Board--12 mills/May 3, 1986
- 4 Jail Maintenance Tax--1 mill/April 30, 2011
- 5 Fire District No. 6
- 6 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 7 Road District #11A, Sub-1--10.00 mills/1993
- 8 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
- 9 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 10 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 11 Road District #1, Ward 3
- 12 Road District #4--10 mills/July 21, 2001
- 13 Road District #5--15 mills/1993
- 14 Road District #6--15 mills/ May 4, 2002
- 15 Assessor's original millage
- 16 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
- 17 Fire District #1
- 18 St. Martin
 - 19 Assessor's original millage
- 20 St. Mary
 - 21 Wax Lake East Drainage District
 - 22 Sub Gravity Drainage District of Wax Lake East
 - 23 Assessor--2.9 mills/1982
 - 24 Hospital Service District No. 1--7.88 mills/1999
 - 25 Hospital Service District No. 1--6 mills/1999
 - 26 Hospital Service District No. 1--3.47 mills/2003
- 27 St. Tammany
 - 28 All millages listed on the tax roll, and in particular the parish library millages
 - 29 authorized on April 5, 1980, and May 5, 1984, with the exception of the sheriff's original
 - 30 millage, shall share on a pro rata basis.

1 Tangipahoa

2 Road Lighting District No. 2--5 mills/July 21, 1990

3 Library--.60 mills/1984

4 Library Maint.--2.60 mills/May 4, 1985

5 Garbage District # 1 Maint.--10 mills/March 26, 1983

6 Road District # 7 Maint.--5 mills/Sept. 11, 1982

7 Fire Dist. #1--2.10 mills/1978

8 Fire Protection District No. 1--7 mills/1998

9 Fire Dist. #1--5.65 mills/1996

10 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)

11 Fire Dist. #2--10 mills/1996

12 Law Enforcement District (Additional)--10 mills

13 Drainage District #4 Maint.--3 mills/April 30, 1983

14 Assessor's original millage

15 Gravity Drainage District No. 5--5 mills/April 7, 1990

16 Florida Parishes Juvenile Detention Center--3 mills/1995

17 Pontchatoula Recreation Dist.--10 mills/1996

18 Independence Recreation Dist.--15 mills/1996

19 Hammond Alternate School -- 3 mills/1996

20 Hammond Recreation District No. 1 – 10 Mills/November 10, 2010

21 Tensas

22 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992

23 Medical Services--12 mills/February 28, 1987

24 Assessor's additional millage--1988

25 Terrebonne

26 All millages listed on the tax roll, except the sheriff's original millage, shall share a
27 pro rata basis.

28 Vermilion

29 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979

30 Road District No. 3--5 mills/1979

- 1 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 2 Library -- 1.12 mills/1994
- 3 Washington
- 4 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 5 School District #2 Maintenance--0.98 mills/1981
- 6 School District #2 Support--0.98 mills/1981
- 7 Bogalusa City Schools Main./Op.--23 mills/1989
- 8 Library--4.57 mills/1987
- 9 Angie School--5 mills/1990
- 10 Assessor's millage
- 11 Rich. FD #2 -- 8 mills/1998
- 12 Bonner Creek Fire Dist.--8.46 mills/1987
- 13 Bonner Creek Fire Dist.--5 mills/1996
- 14 Spring Hill Fire Dist. #8--5.73 mills/1995
- 15 Spring Hill Fire District #8 -- 6 mills/1998
- 16 Mt. Herman Fire Dist. #9--16 mills/1995
- 17 Pine Fire Dist. #4--10 mills/1995
- 18 Angie Fire Dist. #5--10 mills/1992
- 19 Varnado Fire Dist. #6--10 mills/1992
- 20 Fire Dist. #7--5 mills/1996
- 21 Fire Dist. #7--12.27 mills/1992
- 22 Hayes Creek Fire District #3--17 mills/1999
- 23 Florida Parishes Juvenile Detention Center--3 mills/1995
- 24 West Baton Rouge
- 25 Law Enforcement District (Additional)--5 mills/1980
- 26 Assessment District of West Baton Rouge Parish--1.35 mills/1985
- 27 West Carroll
- 28 Ward 1 Road Maintenance--5.45 mills
- 29 Ward 2 Road Maintenance--4.59 mills
- 30 Ward 2 Special Tax--Road District #2--2.75 mills

- 1 Ward 3 Road Maintenance--4.96 mills
- 2 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 3 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 4 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 5 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 6 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 7 Ward 5 Road Maintenance--4.78 mills
- 8 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 9 Public Health Unit Maintenance--1.5 mills/ 1980
- 10 Roads & Bridges--8 mills/March 30, 1985
- 11 School Parishwide Maintenance--10 mills/ 1990
- 12 Assessment District
- 13 West Feliciana
- 14 Law Enforcement District (Additional)--6 mills/1986
- 15 Assessor's original millage
- 16 Winn
- 17 Law Enforcement District (Additional)--8 mills/1981
- 18 Assessor's original millage
- 19 Library -- 1979 millage
- 20 Library -- 3 mills/1999
- 21 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
- 22 less than the amount required to reimburse tax losses on the basis of the tax rolls of the
- 23 current calendar year as provided in Subsection A of this Section, the tax collector and the
- 24 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
- 25 within the parish so that the lesser amount received by each tax recipient body shall be
- 26 proportionate to the reduction in the total amount distributed to each parish, and the amount
- 27 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
- 28 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
- 29 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
- 30 Terminal District shall receive a minimum of \$125,000 and, in Allen Parish the Special Law

1 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
2 minimum of \$36,500.

3 (2) No bond millages levied to service bonds under the authority of Louisiana
4 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
5 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
6 general obligation bonds shall share in the proceeds of this Act and the governing authority
7 of the issuing political subdivision shall levy and collect or cause to be levied and collected
8 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
9 principal and interest and redemption premiums, if any, on such bonds as they mature; the
10 only exceptions to this prohibition shall be specifically included in this Subsection. In the
11 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
12 otherwise eligible to participate in the revenue sharing fund may use the funds for the
13 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
14 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
15 millage authorized in 1975 for the parish health unit shall share as an operation and
16 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
17 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
18 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
19 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
20 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
21 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
22 millages levied for operation and maintenance of those taxing districts eligible for
23 reimbursement shall have priority for reimbursement to the extent that funds are available.
24 In the parish of Bossier, bond millages and operation and maintenance millages shall share
25 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
26 therein.

27 (3) In the parish of St. Tammany, the parish governing authority shall make
28 available out of its allocated funds a sufficient amount for the operation and maintenance of
29 the food stamp offices and the service office for veterans established under R.S. 29:261. In
30 the parish of St. Tammany, the parish governing authority shall make available out of its

1 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of
2 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish
3 Registrar of Voters Office, the parish governing authority shall make available out of its
4 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.
5 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be
6 distributed to the St. Charles Department of Community Services to be used for the
7 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
8 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

9 Section 10. In the event the distribution to the tax collector in each parish and to the
10 city of New Orleans is more than the amount necessary to satisfy the requirements of
11 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
12 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
13 days after receipt thereof, shall distribute such remaining excess amount as follows, except
14 as otherwise provided in Subsection D of this Section:

15 A. The portion of the excess equal to the ratio that the parish public school
16 population bears to the total population of the parish shall be allocated and distributed to the
17 respective city and parish school boards in the parish proportionate to the public school
18 population of each.

19 B. The next portion of the excess remaining after allocation and distribution to the
20 school boards, equal to the ratio that the total population of all incorporated areas in the
21 parish bears to the total parish population, shall be allocated and distributed to the respective
22 incorporated municipalities of the parish proportionate to the respective population of each.

23 C. The remaining portion of such excess, if any, after allocation and distribution to
24 the school boards and incorporated areas of a parish, shall be allocated and distributed to the
25 parish governing authority.

26 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and
27 include any recipient of excess funds hereunder. In the following parishes the tax collector
28 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt
29 thereof, shall distribute such excess amount as follows:

1 (1) In the parish of Plaquemines, one hundred percent thereof to the parish
2 governing authority.

3 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five
4 percent thereof to the parish governing authority, and twenty-five percent thereof to the
5 parish school board.

6 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans
7 and thirty percent thereof to the Orleans Parish School Board.

8 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,
9 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the
10 incorporated municipalities in the parish, to be distributed to such incorporated
11 municipalities pro rata on a population basis. However, no less than twenty-five percent of
12 the funds distributed to the parish governing authority in this Paragraph shall be utilized for
13 existing drainage projects and for providing for additional pumps for those projects and
14 excluding normal labor operating costs and other normal operational costs; such funds may
15 also be used to repair parish property damaged by storms.

16 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.
17 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the
18 parish governing authority, twenty-five percent thereof to the parish school board except that
19 in the parish of Washington, which has a dual parish and city school administration, the
20 twenty-five percent to the school boards shall be prorated between the parish and city school
21 systems on the basis of public school population, and twenty-five percent thereof to the
22 incorporated municipalities in the parish, to be distributed to such incorporated
23 municipalities pro rata on a population basis, except that in the parish of West Feliciana the
24 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the
25 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
26 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
27 excess shall be retained by the sheriff.

28 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that
29 the public school population of the parish bears to the total population of the parish shall be
30 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be

1 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the
2 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the
3 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed
4 to each incorporated municipality and the balance thereof to be distributed to such
5 incorporated municipalities pro rata on a population basis.

6 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
7 the operation of two food processing plants and the remainder as follows: twenty-five
8 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
9 the parish school board for use by the school board; twenty-five percent to the municipalities
10 of the parish, out of which five hundred dollars shall first be given to each municipality and
11 the balance shall be distributed to the municipalities on the basis of the formula applying to
12 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

13 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
14 parish governing authority, thirty-three percent thereof to the parish school board, and
15 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
16 to such incorporated municipalities pro rata on a population basis; prior to the distribution
17 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
18 amount equal to any increase in the sheriff's commission deducted from library taxes over
19 and above the percentage authorized to be deducted in the 1975 calendar year; and the
20 balance of the excess shall be distributed as provided in this Paragraph. However, in the
21 parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars of
22 the excess, in addition to the commission provided in Section 6 of this Act, and the balance
23 of the excess shall be distributed as provided in this Paragraph; and further, in the parish of
24 Concordia, the tax collector shall retain the sum of thirty-five thousand dollars of the excess,
25 in addition to the commission provided in Section 6 of this Act, and the balance of the excess
26 shall be distributed as provided in this Paragraph.

27 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish
28 governing authority, thirty percent thereof to the parish school board, and thirty percent
29 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
30 municipalities pro rata on a population basis.

1 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish
2 governing authority, thirty-five percent thereof to the parish school board, and thirty percent
3 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
4 municipalities pro rata on a population basis.

5 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
6 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
7 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
8 governing authority, thirty-three and one-third percent thereof to the parish school board, and
9 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
10 be distributed to such incorporated municipalities pro rata on a population basis. Further,
11 in the parish of Evangeline the additional excess funds received by the school board as a
12 result of the change in percentages from those provided in Act 719 of the 1975 Regular
13 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
14 salaries or benefits to those school board employees to the same level or amount as were
15 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
16 excess funds are insufficient to restore the salaries or benefits to their former level or
17 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
18 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
19 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand
20 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
21 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
22 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
23 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
24 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
25 this Act, and the balance of the excess shall be distributed as provided above in this
26 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
27 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
28 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
29 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
30 provided in Section 6 of this Act, and the balance of the excess shall be distributed as

1 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
 2 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
 3 governing authority before receiving its part designated in this Paragraph, by resolution
 4 passed by the parish school board before receiving its part as designated in this Paragraph,
 5 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
 6 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
 7 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
 8 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
 9 passage of resolutions authorizing same by respective governing authorities may retain
 10 amounts fixed in the resolution not to exceed ten percent of excess received by the police
 11 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

12 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
 13 and one-third percent thereof to the parish governing authority, thirty-three and one-third
 14 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
 15 such excess amount to the incorporated municipalities in the parish, in the same amounts of
 16 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
 17 Extraordinary Session except:

18 (a) If the amount of excess funds is insufficient to supply the amounts distributed
 19 in 1972 to each incorporated municipality in the parish, the amount to be allocated and
 20 distributed to each incorporated municipality shall be reduced by the ratio that the amount
 21 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore
 22 to the total amount of excess funds then so distributed to all of the incorporated
 23 municipalities in the parish; or

24 (b) If the amount of such excess funds exceeds the amount necessary to supply the
 25 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
 26 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to
 27 each incorporated municipality in the parish in the ratio that the population in each bears to
 28 the total population of all of the incorporated municipalities in the parish.

29 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
 30 thousand dollars of such excess amount, in addition to the commission provided in Section

1 6 of this Act, to be used for the operation and maintenance of his department, and the
2 balance of the excess shall be distributed as provided above in this Paragraph.

3 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three
4 percent thereof to the parish governing authority, thirty percent thereof to the city and parish
5 school boards to be prorated between the city and parish school boards on the basis of public
6 school population, and thirty-seven percent thereof to the incorporated municipalities in the
7 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

8 (14) In the parish of Caddo, twenty-five percent thereof to the parish governing
9 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to
10 the incorporated municipalities in the parish, to be distributed to such incorporated
11 municipalities pro rata on a population basis.

12 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
13 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
14 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
15 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
16 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
17 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
18 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
19 Central, Brownsfield and East Side.

20 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
21 parish governing authority, thirty-three and one-third percent thereof to the parish school
22 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the
23 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
24 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
25 population basis.

26 (17) In the parish of Beauregard, forty percent thereof to the parish governing
27 authority, thirty-five percent thereof to the parish school board, and twenty-five percent
28 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
29 municipalities pro rata on a population basis.

1 (18) In the parish of Morehouse, one-third thereof to the parish school board,
2 one-third thereof to the parish governing authority, and one-third thereof to the incorporated
3 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on
4 a population basis.

5 (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent
6 thereof to the parish governing authority.

7 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing
8 authority, the first two hundred thousand dollars of which shall be used for existing parish
9 roads.

10 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
11 governing authority, one-third thereof to the parish school board, and one-third thereof to
12 the incorporated municipalities in the parish, to be distributed to such incorporated
13 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
14 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
15 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
16 dollars shall be disbursed to the LaSalle Association for the Developmentally Delayed,
17 however, none of these monies are to be used for salaries and provided that this amount is
18 spent to directly assist the students, and the balance of the excess shall be distributed as
19 provided above in this Paragraph.

20 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall
21 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:
22 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and
23 one-third percent thereof to the parish school board, and thirty-three and one-third percent
24 thereof to the incorporated municipalities pro rata on a population basis.

25 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the
26 Vermilion Parish assessor.

27 (24) In the parish of Red River, the initial distribution shall be two thousand five
28 hundred dollars to the National Guard Armory located in said parish and the balance of the
29 excess shall be distributed as provided in Subsections A, B, and C of this Section.

1 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall
2 be distributed to the Assumption Parish Assessor, with the residual being distributed as
3 provided in Subsections A, B, and C of this Section.

4 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
5 until the parish or expending authority or agency has received the approval of a majority of
6 the legislative delegation representing the parish, the senators and representatives each
7 having an equal vote, provided that if there is a tie vote, the parish or expending authority
8 or agency shall have one vote in order to break the tie vote.

9 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
10 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
11 this Section until approval of such distribution of excess funds to each recipient thereof has
12 been granted by the member or members of the House of Representatives and the Senate
13 who represent the parish in the legislature. Such approval shall be requested by the chief
14 executive officer of the recipient body who shall submit to the respective members of the
15 legislature a written request for such excess funds, such written request to contain the
16 amount of excess funds requested and the purpose for which they will be expended. Upon
17 receipt, but only upon receipt, by the tax collector of the written approval of such a request
18 from each of the members of the legislature who represent the parish, the tax collector of the
19 parish shall make the distribution requested provided that such distribution is in compliance
20 with the provisions of this Act and particularly other provisions of this Section.

21 Section 11. The parish governing authority shall have the power and authority to
22 expend such excess funds received by it for any governmental purpose or function and may
23 allocate and distribute any portion of such excess funds received by it to its tax recipient
24 bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

25 Section 12. In accordance with the provisions of this Act, the amount to be
26 distributed to each parish and to the city of New Orleans during the Fiscal Year 2026-2027
27 shall be as follows:

28	Total Due	Sheriff's	Retirement
29	<u>FY 2026-2027</u>	<u>Fund</u>	<u>Contribution</u>
30	ACADIA	\$1,141,340	\$145,722
			\$20,981

1	ALLEN	\$456,649	\$72,226	\$9,519
2	ASCENSION	\$2,643,914	\$125,393	\$19,739
3	ASSUMPTION	\$408,019	\$85,127	\$7,996
4	AVOUELLES	\$777,268	\$123,438	\$16,252
5	BEAUREGARD	\$739,805	\$82,292	\$11,683
6	BIENVILLE	\$255,556	\$58,250	\$8,116
7	BOSSIER	\$2,507,867	\$166,637	\$45,710
8	CADDO	\$4,331,590	\$536,561	\$207,911
9	CALCASIEU	\$3,998,274	\$461,208	\$121,260
10	CALDWELL	\$204,457	\$46,228	\$6,393
11	CAMERON	\$111,416	\$48,672	\$8,016
12	CATAHOULA	\$180,611	\$45,740	\$6,072
13	CLAIBORNE	\$279,035	\$53,070	\$6,533
14	CONCORDIA	\$354,735	\$71,346	\$9,739
15	DESOTO	\$570,643	\$53,461	\$6,994
16	EAST BATON ROUGE	\$8,674,127	\$695,672	\$240,015
17	EAST CARROLL	\$131,028	\$43,296	\$6,633
18	EAST FELICIANA	\$399,606	\$47,792	\$4,769
19	EVANGELINE	\$636,568	\$71,346	\$10,521
20	FRANKLIN	\$397,016	\$71,444	\$15,170
21	GRANT	\$456,010	\$60,009	\$7,154
22	IBERIA	\$1,350,978	\$217,068	\$37,013
23	IBERVILLE	\$598,094	\$135,948	\$16,232
24	JACKSON	\$301,528	\$63,820	\$9,920
25	JEFFERSON	\$8,229,092	\$1,301,037	\$277,668
26	JEFFERSON DAVIS	\$629,701	\$67,730	\$15,350
27	LAFAYETTE	\$4,892,304	\$301,119	\$56,973
28	LAFOURCHE	\$1,940,100	\$188,432	\$39,238
29	LASALLE	\$301,006	\$53,558	\$6,994
30	LINCOLN	\$897,769	\$71,053	\$18,477

1	LIVINGSTON	\$3,096,893	\$164,096	\$26,492
2	MADISON	\$174,705	\$43,296	\$8,036
3	MOREHOUSE	\$481,773	\$97,832	\$18,176
4	NATCHITOCHE	\$710,423	\$104,771	\$15,531
5	ORLEANS	\$6,711,986	\$0	\$0
6	OUACHITA	\$3,008,257	\$267,401	\$64,127
7	PLAQUEMINES	\$433,196	\$140,346	\$24,869
8	POINTE COUPEE	\$419,597	\$62,648	\$8,457
9	RAPIDES	\$2,546,383	\$317,636	\$75,169
10	RED RIVER	\$151,951	\$41,146	\$2,946
11	RICHLAND	\$403,474	\$64,016	\$13,687
12	SABINE	\$457,144	\$66,948	\$10,360
13	ST. BERNARD	\$871,218	\$338,845	\$60,219
14	ST. CHARLES	\$1,006,204	\$103,598	\$19,218
15	ST. HELENA	\$232,215	\$43,589	\$5,832
16	ST. JAMES	\$388,164	\$90,697	\$15,210
17	ST. JOHN	\$807,418	\$115,717	\$14,108
18	ST. LANDRY	\$1,616,097	\$267,792	\$40,340
19	ST. MARTIN	\$1,043,273	\$109,560	\$12,545
20	ST. MARY	\$978,090	\$185,206	\$36,592
21	ST. TAMMANY	\$5,376,886	\$268,965	\$48,015
22	TANGIPAHOA	\$2,716,413	\$271,017	\$37,334
23	TENSAS	\$86,526	\$33,523	\$5,331
24	TERREBONNE	\$2,049,759	\$218,241	\$43,586
25	UNION	\$428,464	\$57,663	\$8,196
26	VERMILION	\$1,160,763	\$119,236	\$20,120
27	VERNON	\$904,244	\$159,014	\$22,284
28	WASHINGTON	\$904,570	\$131,844	\$18,477
29	WEBSTER	\$734,005	\$104,380	\$22,665
30	WEST BATON ROUGE	\$559,594	\$73,007	\$10,340

1	WEST CARROLL	\$190,886	\$45,349	\$9,338
2	WEST FELICIANA	\$282,574	\$39,485	\$3,767
3	WINN	<u>\$270,749</u>	<u>\$61,866</u>	<u>\$7,555</u>
4	TOTAL	<u>\$90,000,000</u>	<u>\$9,773,425</u>	<u>\$2,003,963</u>

5 Section 13. The state treasurer shall distribute one-third of the total amount herein
6 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
7 Orleans Parish to the city of New Orleans, not later than the first day of December in each
8 year, one-third thereof not later than the fifteenth day of March in each year and one-third
9 thereof not later than the fifteenth day of May in each year, and each one-third of the total
10 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
11 of this Act; however, the legislative auditor may authorize the granting of additional sums
12 due any recipient in advance upon a showing that the advance receipt of such funds is
13 reasonably necessary. If the state treasurer does not distribute the fund on or before the dates
14 specified in this Act, any interest or other income derived by the state from the parish
15 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
16 together with the principal amounts due the parishes under the provisions of this Act. Any
17 interest or other income derived by the parish tax collector or the city of New Orleans from
18 the investment or other use of such total parish allocations received from the state treasurer,
19 earned prior to the distributions within the parish as required by the foregoing provisions of
20 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
21 recipients under the provisions of this Act upon distribution thereto, and the parish tax
22 collectors or the city of New Orleans may retain only investment income earned on that
23 portion of the total parish allocation to which they are otherwise entitled under the provisions
24 of this Act. In light of the fact that all assessment roll figures will not be available in time
25 to base the December distribution by the treasurer on current figures, the distribution of
26 funds on the first day of December pursuant to this Act shall be based on the distribution
27 figures for Fiscal Year 2025-2026. The remaining two distributions on the fifteenth day of
28 March and the fifteenth day of May shall be based on current figures for Fiscal Year
29 2026-2027, and such distributions shall be adjusted to compensate for the differences
30 resulting in the use of the Fiscal Year 2025-2026 figures for the December distribution.

1 Section 14. On or before such date as shall be established by the state treasurer, each
2 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually
3 shall file with the state treasurer, on such forms as the state treasurer may require, all
4 information necessary to the computation of the funds to be distributed within the parishes,
5 including, but not limited to, a listing of all such local entities seeking eligibility for funds
6 as a tax recipient body under the qualifications set out in Section 1(A) of this Act, all new
7 millages of such tax recipient bodies as are listed in Section 9(B) of this Act, and all
8 remaining authorities on the tax rolls which are otherwise ineligible to participate in the
9 distribution of revenue sharing funds as tax recipient bodies. The listing shall include such
10 verification for eligibility as may be required by the state treasurer and, notwithstanding the
11 provisions of Section 12 of this Act, no revenue sharing funds shall be distributed prior to
12 receipt and acceptance by the state treasurer of such information and verification. The same
13 authorities shall in the same manner submit to the state treasurer a statement of the amount
14 of revenue sharing funds distributed to each recipient of such funds, including the amount
15 deducted for sheriffs' commissions and for retirement system contributions and shall state
16 clearly on such forms the amount of the distribution to each such recipient which is derived
17 from excess funds and the amount of such distribution which represents reimbursement for
18 tax losses by reasons of the homestead exemption. Such statement shall also include the
19 amount of any revenue sharing funds which remain to be distributed and the recipients to
20 which such remaining funds will be distributed.

21 Section 15. The state treasurer is hereby authorized and directed to make any
22 correction due to an error in the formula within this Act as are necessary and shall submit
23 any such adjustment to the Joint Legislative Committee on the Budget for approval. Any
24 such adjustment shall not cause the total amount of the appropriation under this Act to
25 exceed ninety million dollars.

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 314 Original

2026 Regular Session

McFarland

Abstract: Provides for the allocation and distribution of the Revenue Sharing Fund for FY 2026-2027.

Paragraphs (1) through (9) of this digest contain no changes from FY 2025-2026 and only restate the general provisions of last year's distribution.

- (1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of \$90,000,000 for FY 2026-2027. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).
- (2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.
- (3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.
- (4) Provides that in any parish which had excess funds in 1977, except E. Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2023. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.
- (5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in E. Baton Rouge Parish, and excepts all bonds in Bossier Parish.
- (6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.
- (7) Retains all prior authorized participation from Act No. 683 of the 2024 R.S. (Revenue Sharing Bill).

- (8) The population shall be determined by the LSU AgCenter, Dept. of Agricultural Economics and Agribusiness, under the most recent federal-state cooperative program for local population estimates.
- (9) Authorizes the state treasurer to make corrections due to an error in the formula within this Act as are necessary. Requires approval by the Joint Legislative Committee on the Budget. Prohibits any adjustment to cause the total amount of the appropriation in this Act to exceed \$90 M.