



to nieces and nephews, including step-nieces and step-nephews, with the same parent shall be made equally to each descendant of that parent.

Proposed law provides that if the federal gift tax has been repealed, cumulative inter vivos transfers otherwise authorized in proposed law are permitted subject to an aggregate lifetime amount equal to 600% of the highest gift tax lifetime exemption in effect prior to the gift tax being repealed. Further provides that annual exclusion donations may be made subject to the provisions of proposed law after donations in the maximum allowable amounts pursuant to proposed law.

Proposed law provides that noncharitable testamentary dispositions made upon the death of the interdict, other than through intestacy, including a self-settled trust in which the interdict is a beneficiary may only be made to a direct descendant, sibling, descendant of a sibling of an interdict or one or more trusts for the benefit of such recipients, or one or more class trusts for the benefit of present and future recipients, including to grantor trusts, but may not be made to a stepsibling, descendant of a stepsibling, or trust for the benefit of such recipient.

Proposed law provides that testamentary dispositions pursuant to proposed law shall be made in equal amounts to recipients of the same class and generation, except that a catch-up bequest may be made to an interdict's direct descendant, sibling, or descendant of a sibling to equalize a donation to a permissible recipient born after inter vivos donations were made to other recipients of the same degree.

Proposed law provides that proposed law shall not be construed to annul or supercede a lawful will or trust in effect prior to a person being interdicted.

Proposed law provides that inter vivos charitable dispositions may be made to charitable recipients, including split interest trusts, donor advised funds, charitable trusts, and private foundations, even if such donees are controlled by a parent, direct descendant, sibling, or descendant of a sibling of an interdict, up to a maximum annual aggregate amount of 10% of the interdict's net worth in excess of \$100 million. Proposed law provides that an inter vivos charitable disposition pursuant to proposed law shall not be allowed if the interdict's net worth is less than \$100 million.

Proposed law provides that inter vivos donations, testamentary and charitable dispositions, including a charitable remainder trust, to one or more charities may be made that take effect upon the death of the interdict provided that such charitable donations shall not exceed an aggregate of 75% of the interdict's gross estate at the time of his death for federal estate tax reporting purposes.

Proposed law provides that the court may authorize a curator to make a donation pursuant to proposed law when the procedure provided for in present law and proposed law is complied with and the donation does not materially impair the financial condition of the interdict and is not likely to deprive the interdict of sufficient funds to provide for his future needs and support. Further provides that the court may require the curator to provide documentation to substantiate the request to make a donation and place the information obtained under seal.

Proposed law provides that for purposes of proposed law, it is presumed that a donation does not

materially impair the financial condition of the interdict or deprive the interdict of sufficient resources if the curator shows that the direct or beneficial net worth of the interdict is not less than \$100 million as a trust beneficiary or otherwise, after subtracting the value of the donation.

Proposed law (R.S. 9:2374) provides that notwithstanding the provisions of present law (C.C. Art. 1495), a forced heir who has attained the age of majority, is permanently incapable of taking care of his person or administering his estate due to mental incapacity, physical infirmity, an inherited incurable disease, or other documented medical condition at the time of the death of a decedent who is an ancestor of such forced heir, and who has a direct or beneficial net worth in excess of \$50 million as a trust beneficiary or otherwise, shall have a forced portion of one dollar.

Effective August 1, 2026.

(Amends C.C.P. Art. 4566(C); adds R.S. 9:1026 and 2374)