



expiration of the later of the following:

- (1) Three years from recordation of the tax lien certificate;
- (2) Three years from the recordation of the tax sale certificate; or
- (3) Six months after providing the notices required by present law.

Proposed law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate at the later of the following:

- (1) Either the expiration of three years from recordation of the tax lien certificate or from recordation of the tax sale certificate whichever is applicable; or
- (2) Expiration of six months from compliance with the notice requirements of present law.

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

(Amends R.S. 47:2201(B), 2207(A) and (E), and 2266.1(A)(1); repeals R.S. 47:2207 as amended and reenacted by §2 of Act No. 411 of the 2025 RS)