

2026 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVE LACOMBE

TAX/TAX REBATES: Authorizes rebates of ad valorem taxes in West Feliciana Parish under certain conditions

1 AN ACT

2 To enact R.S. 33:2759, relative to ad valorem taxation in West Feliciana Parish; to authorize
3 an ad valorem tax rebate program in the parish; to provide for functions of tax
4 recipient bodies in the parish with respect to the rebate program; to provide for
5 conditions and requirements; to provide for applicability; to provide for
6 effectiveness; and to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:2759 is hereby enacted to read as follows:

12 §2759. West Feliciana Parish; rebate of ad valorem taxes

13 A. Notwithstanding any law to the contrary, any tax recipient body that
14 meets the qualifications established in Subsection B of this Section may implement
15 a rebate program through which the body may refund certain amounts of ad valorem
16 taxes paid by property owners. The rebate program shall be subject to the conditions
17 and requirements provided in this Section.

18 B. A tax recipient body may implement an ad valorem tax rebate program
19 if its governing authority authorizes establishment of the rebate program by a vote

1 of not less than two-thirds of the membership of the governing body and the tax
2 recipient body meets all of the following qualifications:

3 (1) Its jurisdiction is wholly within West Feliciana Parish.

4 (2) It levies ad valorem taxes.

5 (3) It receives revenues from the Industrial Development Board of the Parish
6 of West Feliciana Louisiana, Inc. derived through a payment in lieu of taxes
7 agreement to which the board is a party.

8 C. A tax recipient body authorized to establish a rebate program in
9 accordance with this Section may issue rebates of ad valorem taxes to property
10 owners in a total amount determined by the body for any tax year for which rebates
11 are issued. The tax recipient body may issue rebates to property owners in any of the
12 following forms:

13 (1) A payment of a fixed sum per property subject to ad valorem taxation.

14 (2) A payment equal to a percentage of aggregate ad valorem taxes paid.

15 (3) A credit against a subsequent year's ad valorem tax liability.

16 Section 2. The first tax year in which rebates may be issued pursuant to the
17 provisions of this Act shall be the tax year beginning on January 1, 2027.

18 Section 3. This Act shall become effective on January 1, 2027.

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 466 Original

2026 Regular Session

LaCombe

Abstract: Authorizes certain tax recipient bodies in West Feliciana Parish to implement a rebate program through which the bodies may refund to property owners certain amounts of ad valorem taxes (property taxes) paid.

Proposed law authorizes certain tax recipient bodies in West Feliciana Parish to implement a rebate program for refunding certain amounts of property taxes paid by property owners. Authorizes a tax recipient body to implement a rebate program if its governing authority authorizes establishment of the program by a 2/3 vote and the tax recipient body meets all of the following qualifications:

(1) Its jurisdiction is wholly within West Feliciana Parish.

(2) It levies property taxes.

- (3) It receives revenues from a parish industrial development board derived through a payment in lieu of taxes agreement to which the board is a party.

Proposed law authorizes a qualifying tax recipient body to issue rebates of property taxes to property owners in a total amount determined by the body for any tax year for which rebates are issued. Authorizes the body to issue rebates in any of the following forms:

- (1) A payment of a fixed sum per property subject to property tax.
- (2) A payment equal to a percentage of aggregate property taxes paid.
- (3) A credit against a subsequent year's property tax liability.

Proposed law provides that the tax year beginning Jan. 1, 2027, is the first tax year in which rebates may be issued pursuant to proposed law.

Effective Jan. 1, 2027.

(Adds R.S. 33:2759)