
DIGEST

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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)