

2026 Regular Session

HOUSE BILL NO. 502

BY REPRESENTATIVE MCCORMICK

PORTS/HARBORS/TERMINALS: Provides relative to the authority of the Caddo Parish Port Commission to use the payment in lieu of taxes program

1 AN ACT

2 To amend and reenact R.S. 34:3160(A), relative to the Caddo-Bossier Parishes Port
3 Commission; to require the governing authority for Caddo Parish to fully evaluate
4 and provide documentation on property taxes abated by each taxing entity for
5 approval of the payment in lieu of taxes programs; to require certain Caddo Parish
6 officials to determine whether to approve the payment in lieu of taxes program for
7 use in the parish; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 34:3160(A) is hereby amended and reenacted to read as follows:

10 §3160. Rights and powers of commission

11 A. The commission shall exercise the powers herein conferred upon it,
12 within the port area, consisting of the entire parishes of Caddo and Bossier; however,
13 specifically excluded from the port area are any docks, landings or wharves in use
14 on November 8, 1966, and businesses engaged in river operations in the port area on
15 November 8, 1966. Notwithstanding any provision of law to the contrary, prior to
16 approving the use of the payment in lieu of taxes program in Caddo Parish, the
17 governing authority shall fully evaluate and provide documentation of the property
18 taxes abated by each taxing entity. The documentation shall be provided to the
19 political subdivisions contained in this Subsection who shall use the information to
20 determine whether to approve the program. In Caddo Parish, the Caddo Parish

