
DIGEST

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HB 502 Original

2026 Regular Session

McCormick

Abstract: Requires the governing authority of the Caddo Parish to evaluate and provide documentation of property taxes abated by each taxing entity before approving any payment in lieu of taxes (P.I.L.O.T.) program and requires approval of certain Caddo Parish officials before the program may be used.

Present law specifies that the Caddo Bossier Parishes Port Commission exercises its powers within the port area consisting of Caddo and Bossier parishes, excluding certain docks, landings, wharves, and river operation businesses in use on Nov. 8, 1966.

Proposed law retains present law and requires the governing authority of Caddo Parish to fully evaluate and provide documentation of property taxes abated by each taxing entity before approving the use of a P.I.L.O.T. program in the parish.

Proposed law requires that the documentation be provided to the political subdivisions listed in proposed law, who must use the information to determine whether to approve the program.

Proposed law authorizes the commission to use the P.I.L.O.T. program in Caddo Parish only upon approval of the Caddo Parish Sheriff, the Caddo Parish Commission, and the Caddo Parish School Board, with each entity independently determining whether to approve the abatement of its respective portion of property taxes, and the Caddo Parish Commission is additionally able to approve abatements for other local entities except the Sheriff and School Board, allowing a project to proceed with any portions approved even if others are denied.

(Amends R.S. 34:3160(A))