

2026 Regular Session

SENATE BILL NO. 238

BY SENATOR MILLER

TAX/AD VALOREM. Provides relative to the assessment, payment, and allocation of ad valorem taxes. (gov sig)

1 AN ACT

2 To enact R.S. 47:2121, relative to the assessment, payment, and collection of ad valorem

3 taxes; to provide for the collection of delinquent statutory impositions; to provide for

4 tax notice requirements; to provide relative to notice and enforcement requirements

5 for certain tax sales; to provide for an effective date; and to provide for related

6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:2121 is hereby enacted to read as follows:

9 **§2121. Tax sale held prior to January 1, 2026; applicability procedures**

10 **A.(1) All delinquent statutory impositions for which tax sale title was not**

11 **sold prior to January 1, 2026, shall be subject to the collection procedures set**

12 **forth in this Chapter.**

13 **(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,**

14 **if, prior to January 1, 2026, a tax collector has provided notice to all tax notice**

15 **parties notice of statutory impositions due in accordance with the law in effect**

16 **at the time the statutory impositions were assessed, this notice shall be deemed**

17 **sufficient to satisfy the requirements of R.S. 47:2127(E), provided that all steps**

1 taken toward the collection of the statutory impositions after December 31, 2025
 2 comply with the provisions of this Chapter, including the use of the tax lien
 3 auction procedures set forth in R.S. 47:2154.

4 B. For tax sales held prior to January 1, 2026, the rights of the tax sale
 5 purchaser, or his successors or assigns, shall be subject to the notice and
 6 enforcement procedures provided for in the law in effect at the time of the tax
 7 sale.

8 Section 2. This Act shall become effective upon signature by the governor or, if not
 9 signed by the governor, upon expiration of the time for bills to become law without signature
 10 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 11 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 12 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

	DIGEST	
SB 238 Original	2026 Regular Session	Miller

Present law provides for the assessment, payment, and collection of ad valorem taxes utilizing a tax lien auction and certificate process.

Proposed law retains present law.

Proposed law provides that all delinquent statutory impositions for which tax sale title was not sold prior to January 1, 2026, are subject to the collections procedure of present law.

Proposed law provides that notices of the statutory impositions due that were issued prior to January 1, 2026, by a tax collector to all tax notice parties in accordance with the law in effect at the time the statutory impositions were assessed, are deemed sufficient to satisfy the requirements of present law provided that collection of the statutory impositions after December 31, 2025, comply with present law.

Proposed law provides that the rights of tax sale purchasers and their successors or assigns are subject to the notice and enforcement procedures provided for in the law in effect at the time of a tax sale held prior to January 1, 2026.

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

(Adds R.S. 47:2121)