
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)]

SB 238 Original

DIGEST
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)