

2026 Regular Session

HOUSE BILL NO. 879

BY REPRESENTATIVE ROBBY CARTER

ENERGY: Requires carbon dioxide storage facility operators pay twenty-five percent of their gross tax credit amount to the landowners of the area of operations

1 AN ACT

2 To enact R.S. 30:1116, relative to compensation of landowners in the area of operation of
3 a storage facility; to require carbon dioxide facility operators compensate owners in
4 interest in a carbon dioxide storage facility a percentage of the sequestration tax
5 credit earned; to require the payments be allocated according to the proportionate
6 share of the total surface acreage contributed to the storage facility; and to provide
7 for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 30:1116 is hereby enacted to read as follows:

10 §1116. Payments to landowners

11 At least one quarter of the gross credits earned by storage operators pursuant
12 to 26 U.S.C. 45Q for the sequestration of carbon dioxide shall be paid to the owners
13 in interest in the storage facility. The payments shall be allocated according to the
14 proportionate share of the total surface acreage contributed to the storage facility.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 879 Original

2026 Regular Session

Robby Carter

Abstract: Requires storage facility operators compensate owners in interest in a carbon dioxide storage facility a percentage of the sequestration tax credit earned.

Proposed law requires at least 1/4 of the gross credits earned by storage operators pursuant to federal law (26 U.S.C. 45Q) for the sequestration of carbon dioxide be paid to the owners in interest in the storage facility according to their proportionate share of acreage contributed to the facility.

(Adds R.S. 30:1116)