

2026 Regular Session

HOUSE BILL NO. 1010

BY REPRESENTATIVE DESHOTEL

TAX/AD VALOREM TAX: Requires annual reporting on amounts of ad valorem taxes collected in each parish

1 AN ACT

2 To enact R.S. 47:2058.1, relative to ad valorem taxes; to provide for duties of parish tax  
3 collectors; to require parish tax collectors to report certain ad valorem tax collection  
4 data to the Louisiana Tax Commission; to require the Louisiana Tax Commission to  
5 include the data in certain reports; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2058.1 is hereby enacted to read as follows:

8 §2058.1. Report of certain collections data

9 A. On or before November fifteenth of each year, the tax collector of each  
10 parish shall provide to the Louisiana Tax Commission a report of the actual amount  
11 of ad valorem taxes collected for the preceding tax year on all taxable property  
12 within the parish. The tax collector shall itemize the report by property listed by the  
13 parish assessor in accordance with R.S. 47:1957.

14 B. The Louisiana Tax Commission shall include the ad valorem tax  
15 collection amounts received pursuant to Subsection A of this Section in each report  
16 issued pursuant to the requirements of R.S. 47:1836. In each such report, the  
17 commission shall provide the total tax collection amount by parish for each category  
18 of property for which it reports total assessed value.

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**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)]

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HB 1010 Engrossed

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Deshotel

**Abstract:** Requires parish tax collectors to report to the La. Tax Commission (LTC) the amounts of ad valorem taxes they collect annually on taxable property and requires the LTC to include this data in its annual report to the governor and legislature.

Proposed law requires parish tax collectors to report to the LTC, on or before Nov. 15<sup>th</sup> each year, the actual amount of ad valorem taxes collected for the preceding tax year on all taxable property within the parish. Requires the collector to itemize the report by property listed by the parish assessor in accordance with present law (R.S. 47:1957).

Proposed law requires the LTC to include these collection amounts in each report to the governor and members of the legislature that it issues pursuant to present law (R.S. 47:1836).

(Adds R.S. 47:2058.1)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the date provided in proposed law for parish tax collectors to report certain collections data to the LTC from on or before Jan. 31 of each year to on or before Nov. 15 of each year.