

2026 Regular Session

HOUSE RESOLUTION NO. 118

BY REPRESENTATIVE WRIGHT

TAX/INCOME-CREDIT: Creates a legislative subcommittee to study the potential establishment of a state income tax credit for certain water utility customers

1 A RESOLUTION

2 To create a subcommittee comprising members of the House Committee on Commerce and  
3 House Committee on Ways and Means to study the potential establishment of a state  
4 income tax credit for water utility customers who pay excessive rates for residential  
5 water service and to report findings and recommendations to the members of the  
6 House of Representatives no later than thirty days prior to the convening of the 2027  
7 Regular Session.

8 WHEREAS, the Legislature of Louisiana places a high priority on ensuring the  
9 availability of safe and affordable drinking water for the citizens of this state; and

10 WHEREAS, the Louisiana Public Service Commission (PSC) regulates privately  
11 owned water utilities in this state through oversight of those utilities' service quality,  
12 regulatory compliance, and rates; and

13 WHEREAS, despite PSC oversight of water utility rates, many utility customers pay  
14 excessive charges for their residential water service; and

15 WHEREAS, the legislature frequently considers bills proposing tax preferences for  
16 individuals facing various forms of financial hardship; and

17 WHEREAS, it is appropriate to call for a study to determine whether a viable  
18 solution involving tax policy exists for the problem of excessive rates charged to residential  
19 water utility customers.

20 THEREFORE, BE IT RESOLVED that the House of Representatives of the  
21 Legislature of Louisiana does hereby create a subcommittee to study the potential

1 establishment of a state income tax credit for water utility customers who pay excessive rates  
2 for residential water service.

3 BE IT FURTHER RESOLVED that the subcommittee shall be composed of the  
4 following seven members:

5 (1) Three members from the House Committee on Commerce appointed by the  
6 speaker of the House of Representatives.

7 (2) Three members from the House Committee on Ways and Means appointed by  
8 the speaker of the House of Representatives.

9 (3) One state representative from the Northshore Legislative Delegation appointed  
10 by the speaker of the House of Representatives.

11 BE IT FURTHER RESOLVED that the state representative from the Northshore  
12 Legislative Delegation shall serve as chair of the subcommittee.

13 BE IT FURTHER RESOLVED that the subcommittee shall submit a report of its  
14 findings and recommendations to the members of the House of Representatives of the  
15 Legislature of Louisiana and the David R. Poynter Legislative Research Library no later than  
16 thirty days prior to the convening of the 2027 Regular Session.

17 BE IT FURTHER RESOLVED that legislative authority for the subcommittee shall  
18 terminate upon the convening of the 2027 Regular Session.

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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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HR 118 Original

2026 Regular Session

Wright

Creates a subcommittee to study the potential establishment of a state income tax credit for water utility customers who pay excessive rates for residential water service. Requires the subcommittee to report its findings and recommendations to the House of Representatives no later than 30 days prior to the convening of the 2027 R.S.