
DIGEST

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HB 570 Reengrossed

2026 Regular Session

Wilder

Abstract: Authorizes a local taxing authority to levy a lower millage rate without losing its ability to adjust to the maximum authorized millage rate after a reassessment, permanently reduces maximum millage rates if the maximum millage is not levied prior to the 2024 reassessment year, and limits the adoption of a resolution or ordinance by a tax recipient body to increase its millage rate.

Present constitution and present law require an automatic adjustment in millage rates in response to changes in the tax base resulting from reassessment or changes in the homestead exemption, with adjustments made to ensure taxes collected in the year after reappraisal are equal to the amount of taxes collected in the year prior to reappraisal.

Present constitution and present law authorize, with a 2/3 vote, a taxing authority to increase a rate up to the maximum authorized rate without further voter approval.

Present law adjusts the maximum authorized rate due to statewide reassessment every four years or a change in the homestead exemption. Further provides that, if a taxing authority does not increase its millage rate up to the maximum authorized rate, the taxing authority permanently loses the ability to increase its rate to the maximum authorized rate from the prior year's reassessment in the future.

Proposed law changes present law by allowing a taxing authority to continue to levy a lower millage rate without subsequently losing its ability to adjust to the maximum authorized millage rate from a prior year's reassessment.

Proposed law prohibits a taxing authority from increasing a millage rate in excess of its adjusted millage rates established for the 2026 ad valorem tax year or the 2025 ad valorem tax year in Orleans Parish.

Proposed law requires that, if an immediate subsequent reassessment has an increased taxable value, then the adjusted maximum millage rate is reduced to the maximum authorized millage rate for the 2024 reassessment year or the 2023 reassessment year in Orleans Parish, as provided by the constitution and approved by the taxing authority.

Present law requires a tax recipient body to adopt an ordinance or resolution to designate the adjusted millage rate and then requires a tax recipient body to adopt a separate ordinance or resolution if the tax recipient body increases its millage rate. The second ordinance or resolution shall be adopted by a 2/3 vote and shall set forth the increased millage rate and the adjusted millage rate.

Proposed law changes present law, to limit the adoption of the separate ordinance or resolution to instances when a tax recipient body intends to levy and collect an increased millage.

Proposed law applies to taxable years beginning on or after Jan. 1, 2027.

Effective if and when the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. 521 of this 2026 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:1705(B)(1)(a), (b)(i), and (2)(b))

Summary of Amendments Adopted by House

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

1. Limit adoption of the separate ordinance or resolution to instances when a tax recipient body intends to levy and collect an increased millage.
2. Make technical changes.