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## DIGEST

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HB 400 Reengrossed

2026 Regular Session

Fontenot

**Abstract:** Provides that bond or tax elections and other elections at which a proposition or question is to be submitted to the voters, other than a recall election, shall be held only during a regularly scheduled open primary election date.

Present law (R.S. 18:402) provides that every bond, tax, or other election at which a proposition or question is to be submitted to the voters shall be held only on the regularly scheduled spring or fall election dates.

Proposed law retains present law as it applies to recall elections. However, proposed law provides that bond or tax elections and other elections at which a proposition or question is to be submitted to the voters, other than a recall election, shall be held only during a regularly scheduled open primary election date.

Proposed law (R.S. 18:1283) provides that in the case of an emergency declared by the governing authority of a political subdivision because the governing authority is unable to timely call a special election for any of these purposes in the manner provided by law on a regularly scheduled open primary election date, the governing authority may call a special election for any of these purposes to be held on a regularly scheduled general election date, upon application to and approval by the governor, the secretary of state, and the State Bond Commission by two-thirds vote of its total membership.

Present law Open Meetings Law (R.S. 42:19.1) provides that public notice of the date, time, and place of any meeting at which a political subdivision intends to propose a new ad valorem property tax or sales and use tax, or increase or renew any existing ad valorem property tax or sales and use tax, and authorize the calling of an election for submittal of such question to the voters shall be published in the official journal of the political subdivision no more than 60 days nor less than 20 days before such public meeting; shall be announced to the public during the course of a public meeting of such political subdivision no more than 60 days nor less than 20 days before such public meeting; and notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of any governing authority of a political subdivision that is required to approve such a measure previously adopted by another governing authority and to each state senator and representative in whose district all or a portion of the political subdivision is located, no more than 60 days nor less than 20 days before such public meeting.

Present law further provides that if at a meeting held in accordance with present law a political subdivision adopts such a measure, present law shall not apply to a subsequent meeting of such

political subdivision if the only action taken at the subsequent meeting is one which results in a change to the previously adopted measure that reduces the rate or term of the tax in the measure and thereby reduces the total amount of tax that would be collected under the measure, or substantially reduces the cost to the political subdivision of any bond or debt obligation to be incurred by the political subdivision.

Present law further provides that in the event of cancellation or postponement of a meeting at which consideration of or action upon a proposal to increase, renew, or continue any ad valorem or sales and use tax and authorize the calling of an election for submittal of such questions to the voters of the political subdivision was scheduled, notice of the date, time, and place of any subsequent meeting to consider such proposal shall be published in the official journal of the political subdivision no less than 10 days before such subsequent meeting.

Proposed law repeals present law.

Effective January 1, 2029, if the proposed amendment of Article VI, Section 22 of the Constitution of La. contained in the Act which originated as House Bill No. 393 of this 2026 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 18:402(F) and 1283(B); Repeals R.S. 42:19.1)

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Make technical changes.

The House Floor Amendments to the engrossed bill:

1. Limit bond, tax, and other elections at which a proposition or question is to be submitted to the voters, other than a recall election, to occur only on a regularly scheduled open primary election, rather than limiting bond and tax elections to occur on a regularly scheduled fall election.
2. Repeal provisions of the Open Meetings Law requiring public notice specific to meetings at which a political subdivision intends to propose, increase, or renew a new ad valorem property tax or sales and use tax and authorize the calling of an election for submittal of such question to the voters.
3. Change the effective date from Jan. 1, 2028, to Jan. 1, 2029.