

HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 191 by Senator Miller

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "2207(A)" delete "R.S. 47:2201(B)," and insert
3 "R.S. 47:2153(C)(1)(a), 2201(B),"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "taxes;" and before "to provide" insert "to provide for advertisements
6 for tax lien auctions;"

7 AMENDMENT NO. 3

8 On page 1, line 11, after "Section 1." and before "2207(A)" delete "R.S. 47:2201(B)," and
9 insert "R.S. 47:2153(C)(1)(a), 2201(B),"

10 AMENDMENT NO. 4

11 On page 1, between lines 12 and 13, insert the following:

12 "§2153. Notice of delinquency; tax lien holder; tax lien auction

13 * * *

14 C.(1)(a) At the expiration of twenty days' notice, counting from the day
15 when the last of the written notices are sent, or as soon thereafter as practicable, the
16 tax collector shall proceed to publish a notice of the delinquency and to advertise for
17 auction the consolidated delinquent tax list under one form **two times within thirty**
18 **days** in the official journal of the political subdivision. The publication and
19 advertisement shall be sufficient if it is in the following form:

20 "DELINQUENT TAX AND STATUTORY IMPOSITION LIST
21 _____ vs. Delinquent Tax Debtors
22 (insert appropriate taxing bodies)

23 By virtue of the authority vested in me by the constitution and the laws of the
24 state of Louisiana, I will sell by public auction, at _____,
25 beginning at _____ o'clock a.m. on _____, the _____ day of
26 _____, _____, and continuing on each succeeding legal day, until the auction
27 is completed, the tax lien. I will issue in favor of the winning bidder and record in
28 the mortgage records a tax lien certificate to all immovable property on which taxes
29 are now due to _____, to enforce collection of taxes
30 (insert affected taxing bodies) assessed in the year _____, together with interest
31 thereon from January 1, _____, at a rate not to exceed one percent (1%) per month on
32 a noncompounding basis until paid and all costs. The names of the delinquent tax
33 debtors, the amount of statutory impositions due, including any due for prior years,
34 and the immovable property assessed to each for which a tax lien certificate will be
35 issued are as follows: (Insert names of delinquent tax debtors in alphabetical order,
36 the amount of statutory impositions due, including any due for prior years on each
37 specific piece of property, and the description of each specific piece of immovable
38 property for which a tax lien certificate will be issued.)

