

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 amend and reenact R.S. 47:1836 and to enact R.S. 47:2058.1, relative to ad valorem

3 taxes; to provide for duties of parish tax assessors and collectors; to require parish

4 tax assessors and collectors to report certain ad valorem tax assessment and

5 collection data to the Louisiana Tax Commission; to require the commission to

6 include the data in certain reports; to provide for reports of the commission to the

7 governor and the legislature; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1836 is hereby amended and reenacted and R.S. 47:2058.1 is

10 hereby enacted to read as follows:

11 §1836. Studies and reports

12 A. In addition to the duties prescribed elsewhere in this Title, the tax

13 commission shall examine carefully into all cases where evasion or violation of the

14 laws for assessment and taxation of property is alleged, complained of or discovered,

15 and ascertain wherein existing laws are defective or are improperly or negligently

16 administered.

17 B. The tax commission shall also investigate the tax systems of other states

18 and countries and formulate and recommend such legislation as may be deemed

19 expedient to prevent evasion of assessment and secure just and equal taxation.



1           B. The Louisiana Tax Commission shall include the information received  
2           pursuant to this Section in each report issued in accordance with the requirements of  
3           R.S. 47:1836.

4           C. No person or entity shall use information broadcast or collected by  
5           automatic dependent surveillance-broadcast systems as a means for calculating,  
6           generating, and collecting ad valorem taxes.

---

#### 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)]

---

HB 1010 Reengrossed

2026 Regular Session

Deshotel

**Abstract:** Requires parish tax assessors and collectors to report to the La. Tax Commission (LTC) certain data on ad valorem taxes assessed and collected annually and requires the LTC to include this data in its annual report to the governor and legislature.

Proposed law requires parish tax assessors to report to the LTC, on or before Nov. 15 each year, the total amount of ad valorem property taxes assessed within their respective parishes for the preceding tax year. Requires the assessors to itemize the report by property classification and by property listed in accordance with present law (R.S. 47:1957).

Proposed law requires parish tax collectors to report to the LTC, on or before Nov. 15 each year, the total amount of ad valorem taxes collected for the preceding tax year on all taxable property within their respective parishes.

Present law (R.S. 47:1836) requires the LTC to submit an annual report to the governor and each member of the legislature and provides for the content of the report. Proposed law retains present law and further requires that the report include all of the following:

- (1) The total assessed value of taxable property by parish.
- (2) The total amount of ad valorem taxes assessed by parish.
- (3) The total amount of ad valorem taxes collected by parish.
- (4) A breakdown of the taxes assessed by property classification, including but not limited to residential, commercial, industrial, and public service property.
- (5) Ad valorem tax collection amounts by parish in comparison to the total assessed value of property in the parish, expressed as a percentage.

Proposed law prohibits the use of information broadcast or collected by automatic dependent surveillance-broadcast systems as a means for calculating, generating, and collecting ad valorem taxes.

(Amends 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.

The House Floor Amendments to the engrossed bill:

1. Require parish tax assessors to report to the LTC annually the total amount of ad valorem property taxes assessed within their respective parishes for the preceding tax year.
2. Delete proposed law requiring parish tax collectors to itemize by individual property the reports on ad valorem tax collections required by proposed law.
3. Prescribe content to be included in the annual report that the LTC issues to the governor and the legislature pursuant to present law.
4. Prohibit the use of information broadcast or collected by automatic dependent surveillance-broadcast systems as a means for calculating, generating, and collecting ad valorem taxes.