HOUSE COMMITTEE AMENDMENTS
2026 Regular Session
Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 191 by Senator Miller

AMENDMENT NO. 1

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

AMENDMENT NO. 2

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

AMENDMENT NO. 3

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

AMENDMENT NO. 4

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

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

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

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

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

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

At the auction, I will sell the tax lien to the winning bidder. The sale will be for cash or other payment method acceptable to the tax collector, in legal tender money of the United States.

At any time prior to the institution of an action to enforce the tax lien, the tax lien may be extinguished by paying the price paid at auction together with interest at the rate established at the tax lien auction which shall not exceed one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser until terminated, a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S. 47:2156. The termination payment shall also include the amount of any subsequent parish and municipal statutory impositions paid by the tax lien certificate holder, together with the applicable five percent (5%) penalty and any applicable interest computed on the statutory impositions at a rate of one percent (1%) per month on a noncompounding basis."

* * *"

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