

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 191** SLS 26RS 375  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action: **w/ HSE COMM AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

**Date:** April 21, 2026 4:34 PM **Author:** MILLER, G.  
**Dept./Agy.:** Local Ad Valorem Taxing Authorities **Analyst:** Garrett Ordner  
**Subject:** Clarifies and corrects tax lien provisions

TAX/AD VALOREM RE1 SEE FISC NOTE LF EX See Note Page 1 of 1  
 Provides relative to the assessment, payment, and allocation of ad valorem taxes. (gov sig)

Present law allows political subdivisions to adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision. Present law provides procedures for the sale or donation of adjudicated property.

Proposed law provides clarification concerning the conversion of tax sale titles for adjudicated property to tax lien certificates. Proposed law provides that if an ordinance converting a tax sale title to a tax lien certificate is adopted more than three years after the recordation of the adjudication, enforcement may commence immediately after recordation and satisfaction of any other requirement of present law. Proposed law specifies that of Sections One and Two of the Act 411 of the 2025 RS, which both amend R.S. 47:2207, Section One shall control and Section Two is repealed. Proposed law increases the number of notices which must be provided within 30 days of a tax lien auction from one to two. Effective upon governor's signature.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	
<b>Annual Total</b>						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law will result in additional Local Funds expenditures by tax collectors to publish an additional notice regarding an upcoming tax lien auction. However, these costs are passed through to the tax debtors by adding the cost to the amount of delinquent taxes owed on each property.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Present law implemented through Act 411 of the 2025 RS includes language stating that if conversion of a tax sale title held by a political subdivision to a tax lien certificate occurs after three years from the recordation of the adjudication, the property may be sold after compliance with post-tax lien notice requirements specified in present law. Proposed law clarifies that this conversion is done through adoption of an ordinance. Furthermore, proposed law specifies that it is enforcement of the tax lien, rather than sale of the property following notice requirements, that may thereafter commence.

Proposed law also provides clarification of language included in Act 411 of the 2025 RS and resolves the conflict between Section One and Section Two of the act.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*  
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**Legislative Fiscal Officer**