

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 287****2026 Regular Session****Beaulieu**

TAX COMMISSION, STATE: Extends authority for imposition of certain fees levied by the Louisiana Tax Commission for the assessment of certain properties

Synopsis of Senate Amendments

1. Changes the effective date from the governor's signature to July 1, 2026.

Digest of Bill as Finally Passed by Senate

Present law authorizes the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties. The fee amounts, authorized through June 30, 2026, are as follows:

- (1) .0004% for public service properties.
- (2) .0003% for insurance companies.
- (3) .0003% for financial institutions.

Proposed law changes present law by extending the authority for imposition of the fees imposed by the La. Tax Commission from June 30, 2026, to June 30, 2030.

Effective July 1, 2026.

(Amends R.S. 47:1838(intro. para.))