

RÉSUMÉ DIGEST

ACT 34 (SB 340)

2026 Regular Session

Cathey

Prior law required the tax assessors in the parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Bernard, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn to provide a form to property owners within the parish for permanent registration for the benefits of the homestead exemption.

Prior law did not apply to the parishes of Bossier, Madison, Plaquemines, and St. Charles.

New law eliminates the list of certain parishes and requires that the assessor in each parish of the state provide a form to property owners within the parish for permanent registration of the homestead exemption.

Effective April 30, 2026.

(Amends R.S. 47:1703.1(A))