

RÉSUMÉ DIGEST

ACT 10 (SB 73)

2026 Regular Session

Miller

Existing law provides for the assessment, payment, and collection of ad valorem taxes utilizing a tax lien process.

New law retains existing law.

Prior law provided that the assessment, payment, and collection of ad valorem taxes utilizing a tax lien process is applicable to taxable periods beginning on or after January 1, 2026.

New law repeals prior law.

Effective April 30, 2026.

(Repeals §4 of Act No. 774 of the 2024 RS and §5 of Act No. 411 of the 2025 RS)