RÉSUMÉ DIGEST

ACT 14 (SB 238) **2026 Regular Session** **Miller**

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

New law retains existing law.

New law provides that all delinquent statutory impositions for which tax sale title was not sold prior to January 1, 2026, are subject to the collections procedure of existing law.

New law provides that notices of the statutory impositions due that were issued prior to January 1, 2026, by a tax collector to all tax notice parties in accordance with the law in effect at the time the statutory impositions were assessed, are deemed sufficient to satisfy the requirements of existing law provided that collection of the statutory impositions after December 31, 2025, comply with existing law.

New law provides that the rights of tax sale purchasers and their successors or assigns are subject to the notice and enforcement procedures provided for in the law in effect at the time of a tax sale held prior to January 1, 2026.

Effective April 30, 2026.

(Adds R.S. 47:2121)