RÉSUMÉ DIGEST

ACT 577 (HB 1010) **2026 Regular Session** **Deshotel**

New law requires parish tax assessors to report to the La. Tax Commission (LTC), on or before Nov. 15th each year, the total amount of ad valorem property taxes assessed within their respective parishes for the preceding tax year. Requires the assessors to itemize the report by property classification and by property listed in accordance with existing law (R.S. 47:1957).

New law requires parish tax collectors to report to the LTC, on or before Nov. 15th each year, the total amount of ad valorem taxes collected for the preceding tax year on all taxable property within their respective parishes.

Existing law (R.S. 47:1836) requires the LTC to submit an annual report to the governor and each member of the legislature and requires that the report encompass certain content. New law adds a requirement that the report also include all of the following:

(1) The total assessed value of taxable property by parish.

(2) The total amount of ad valorem taxes assessed by parish.

(3) The total amount of ad valorem taxes collected by parish.

(4) A breakdown of the taxes assessed by property classification, including but not limited to residential, commercial, industrial, and public service property.

(5) Ad valorem tax collection amounts by parish in comparison to the total assessed value of property in the parish, expressed as a percentage.

New law prohibits the use of information broadcast or collected by automatic dependent surveillance-broadcast systems as a means for calculating, generating, and collecting ad valorem taxes.

Effective August 1, 2026.

(Amends R.S. 47:1836; Adds R.S. 47:2058.1)