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## DIGEST

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HB 480 Original

2025 Regular Session

McCormick

**Abstract:** Requires the local governing authorities of Caddo Parish and Bossier Parish to fully evaluate and provide documentation of the property taxes abated by each taxing entity before approving any payment in lieu of taxes (P.I.L.O.T) program. Designates certain Caddo Parish and Bossier Parish officials to approve payment in lieu of taxes programs.

Present law specifies that the Caddo-Bossier Parishes Port Commission must exercise the powers conferred upon it, within the port area, consisting of the entire parishes of Caddo and Bossier. Excludes from this authority any docks, landings, or wharves in use on Nov. 8, 1966, and businesses engaged in river operations in the port area on Nov. 8, 1966.

Proposed law requires the Caddo Parish and Bossier Parish local governing authority fully evaluate and provide documentation of the property taxes abated by each taxing entity before approving the P.I.L.O.T program in the parish.

Proposed law requires that the documentation be provided to the political subdivisions contained in proposed law who must use the information to determine whether to use the program.

Proposed law allows the commission to use the P.I.L.O.T program for Caddo Parish only upon the approval of the Caddo Parish Sheriff, the Caddo Parish Commission, and the Caddo Parish school board.

Proposed law allows the commission to use the P.I.L.O.T program for Bossier Parish only upon the approval of the Bossier Parish Sheriff, the Bossier Parish police jury, and the Bossier Parish school board.

Proposed law specifies that upon the proposed approval of programs for each parish, the office of economic development has 45 days from the date that the proposals are received to review the P.I.L.O.T proposals and submit the approval or denial of each to the parish government.

(Amends R.S. 34:3160(A))