



final, whichever occurs first.

Proposed law changes present law so that, upon the effective date provided in proposed law, the city of St. George shall succeed to and exclusively exercise all municipal authority to levy, collect, administer, and enforce any insurance premium tax on risk located within the corporate limits of the city of St. George.

Proposed law provides that from and after the effective date of proposed law, the city of Baton Rouge and the parish of East Baton Rouge, including any component of the consolidated government, shall not levy, collect, administer, or receive any insurance premium tax on risks located within the corporate limits of the city of St. George.

Proposed law provides that nothing in proposed law shall be construed to authorize duplicative taxation. Further provides that an insurer shall be subject to only one local insurance premium tax for a given risk and period.

Proposed law provides that the governing authorities of the city of St. George and the parish of East Baton Rouge may enter into an intergovernmental agreement solely for purposes of records transfer, closeout of prior records, and administrative cooperation, but not for the continued collection of the tax described in proposed law by the parish or consolidated government.

Proposed law provides that the provisions of proposed law shall become effective on January 1, 2027 and shall apply prospectively only to premiums attributable to periods beginning on or after that date.

Effective August 1, 2026.

(Amends R.S. 33:3078; adds R.S. 33:3077(8))