

2026 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVE LACOMBE

TAX/TAX REBATES: Authorizes rebates of ad valorem taxes in West Feliciana Parish under certain conditions

1 AN ACT

2 To enact R.S. 33:2759, relative to ad valorem taxation in West Feliciana Parish; to authorize
3 an ad valorem tax rebate program in the parish; to provide for functions of tax
4 recipient bodies in the parish with respect to the rebate program; to make
5 implementation of the rebate subject to approval by certain tax recipient bodies; to
6 provide for other conditions and requirements; to provide for applicability; to
7 provide for effectiveness; and to provide for related matters.

8 Notice of intention to introduce this Act has been published
9 as provided by Article III, Section 13 of the Constitution of
10 Louisiana.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 33:2759 is hereby enacted to read as follows:

13 §2759. West Feliciana Parish; rebate of ad valorem taxes

14 A. Notwithstanding any law to the contrary, the West Feliciana Parish
15 Government, West Feliciana Parish School Board, and West Feliciana Parish Law
16 Enforcement District may implement a rebate program through which taxpayers may
17 be awarded a rebate of certain amounts of ad valorem taxes paid by property owners.
18 The rebate program shall be subject to the conditions and requirements provided in
19 this Section.

1 B. The rebate provided for in this Section may only be granted in the form
2 of a credit against a subsequent year's ad valorem tax liability, expressed as a
3 percentage of the tax liability, but only against taxes levied by the West Feliciana
4 Parish Government, West Feliciana Parish School Board, and West Feliciana Parish
5 Law Enforcement District.

6 C.(1) The president of West Feliciana Parish Government, the president of
7 the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish
8 shall meet to determine the rebate, if any, to be issued.

9 (2) The meeting shall be called by the parish president, held at the parish
10 council chambers on or before June thirtieth of each year, and conducted in
11 accordance with the Open Meetings Law, with the parish president serving as the
12 presiding officer.

13 (3) The percentage rebate shall only become effective upon the unanimous
14 vote of the president of West Feliciana Parish Government, the president of the West
15 Feliciana Parish School Board, and the sheriff of West Feliciana Parish at the
16 meeting.

17 (4) The sheriff of West Feliciana Parish shall apply the percentage rebate
18 approved, if any, on the final ad valorem tax bill for each property prior to issuing
19 those bills.

20 Section 2. The first tax year in which rebates may be issued pursuant to the
21 provisions of this Act shall be the tax year beginning on January 1, 2027.

22 Section 3. This Act shall become effective on January 1, 2027.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 466 Engrossed

2026 Regular Session

LaCombe

Abstract: Authorizes the West Feliciana Parish Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District to implement an ad valorem tax rebate program.

Proposed law authorizes the West Feliciana Parish Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District to implement a rebate program through which taxpayers may be awarded a rebate of certain amounts of ad valorem taxes paid by property owners.

Proposed law provides that the rebate may only be granted in the form of a credit against a subsequent year's ad valorem tax liability, expressed as a percentage of the tax liability, but only against taxes levied by the West Feliciana Parish Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District.

Proposed law requires the president of West Feliciana Parish Government, the president of the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish to meet to determine the rebate, if any, to be issued. Additionally requires that the meeting be called by the parish president and held at the parish council chambers on or before June 30th of each year.

Proposed law provides that the percentage rebate shall only become effective upon the unanimous vote of the president of West Feliciana Parish Government, the president of the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish at the meeting.

Proposed law requires the sheriff of West Feliciana Parish to apply the percentage rebate approved on the final ad valorem tax bill for each property prior to issuing those bills.

Proposed law provides that the tax year beginning Jan. 1, 2027, is the first tax year in which rebates may be issued pursuant to proposed law.

Effective Jan. 1, 2027.

(Adds R.S. 33:2759)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Remove provisions that authorize a tax recipient body in West Feliciana Parish that meets certain specified requirements to implement a rebate program through which the body may refund certain amounts of ad valorem taxes paid by property owners.
2. Add provisions that authorize the West Feliciana Government, West Feliciana School Parish Board, and West Feliciana Parish Law Enforcement District to implement a rebate program through which taxpayers may be awarded a rebate of certain amounts of ad valorem taxes paid by property owners.
3. Add provisions that provide that the rebate may only be granted in the form of a credit against a subsequent year's ad valorem tax liability and only against taxes levied by the West Feliciana Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District.
4. Add a requirement that the president of West Feliciana Government, the president of West Feliciana Parish School Board, and the sheriff of West Feliciana Parish meet at a specified place and on a specified date to determine the rebate to be issued.
5. Add provisions that provide that the percentage rebate shall only become effective upon the unanimous vote of the president of West Feliciana

Government, the president of West Feliciana Parish School Board, and the sheriff of West Feliciana Parish.

6. Add a requirement that the sheriff of West Feliciana Parish apply the percentage rebate on the final ad valorem tax bill for each property.