
DIGEST

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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.