

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 191

2026 Regular Session

Miller

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/AD VALOREM. Provides relative to the assessment, payment, and allocation of ad valorem taxes. (gov sig)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Change the requirement for advertisements for auction of the consolidated delinquent tax list from one advertisement to two advertisements within 30 days.
2. Provide that changes to R.S. 47:2153 in the Act are applicable to tax lien auctions occurring on or after January 1, 2027.
3. Make technical changes.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 191 Reengrossed

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Present law requires a tax collector to publish a notice of delinquency and to advertise for auction the consolidated delinquent tax list under one form in the official journal of the political subdivision.

Proposed law retains present law but changes the requirements for advertisements for auction of the consolidated delinquent tax list from one advertisement to two advertisements within 30 days.

Present law allows political subdivisions to adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision.

Proposed law provides that a tax lien certificate is issued in favor of the political subdivision and otherwise retains present law.

Present law provides that for purposes of the procedure to recognize amounts due under the tax lien certificate, the period of adjudication may include the three-year period required for the tax lien certificate.

Proposed law authorizes the period of adjudication to include the three-year period required for the tax lien certificate for purposes of a public sale of immovable property for the enforcement of a tax lien held by a political subdivision.

Present law provides that if the conversion occurs after three years from the recordation of the adjudication with the recorder of conveyances of the parish in which the property is located, the property may be sold after complying with present law notice requirements.

Proposed law provides that if the ordinance is adopted more than three years after the recordation of the adjudication with the recorder of conveyances of the parish where the property is located, enforcement of the tax lien may commence immediately after the tax lien certificate is recorded and any other requirements imposed by present law and the ordinance have been satisfied.

Present law provides that following the sale or donation of adjudicated property, the acquiring person may send the political subdivision a written notice requesting that the political subdivision authenticate the sale or donation.

Proposed law changes the terminology from acquiring person to transferee and from authenticate to execute and otherwise retains present law.

Present law requires the transferee to file the act of sale or donation and pay all filing fees.

Proposed law requires the act of sale or donation to be filed for recordation in the conveyance records of the parish where the property is located and otherwise retains present law.

Present law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate upon the expiration of the later of the following:

- (1) Three years from recordation of the tax lien certificate;
- (2) Three years from the recordation of the tax sale certificate; or
- (3) Six months after providing the notices required by present law.

Proposed law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate at the later of the following:

- (1) Either the expiration of three years from recordation of the tax lien certificate or from recordation of the tax sale certificate whichever is applicable; or
- (2) Expiration of six months from compliance with the notice requirements of present law.

Changes to requirements for advertisements for auction of the consolidated delinquent tax are applicable to tax lien auctions occurring on or after January 1, 2027.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2153(C)(1)(a), 2201(B), 2207(A) and (E), and 2266.1(A)(1); Repeals R.S. 47:2207 as amended and reenacted by §2 of Act No. 411 of the 2025 RS)