

ACT No. 296

2026 Regular Session

HOUSE BILL NO. 287

BY REPRESENTATIVES BEAULLIEU AND OWEN

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph), relative to ad valorem property
3 tax assessments by the Louisiana Tax Commission; to extend authority for the
4 imposition of certain assessment fees; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1838(introductory paragraph) is hereby amended and reenacted
8 to read as follows:

9 §1838. Fees

10 The tax commission is hereby authorized on an interim basis for the period
11 beginning on ~~July 1, 2021~~ July 1, 2026, and ending on ~~June 30, 2026~~ June 30, 2030,
12 to levy and collect the following fees in connection with services performed by the
13 commission:

14 * * *

15 Section 2. This Act shall become effective on July 1, 2026, if vetoed by the
16 governor and subsequently approved by the legislature, this Act shall become effective on
17 the day following such approval by the legislature or July 1, 2026.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____