RÉSUMÉ DIGEST

ACT 296 (HB 287) **2026 Regular Session** **Beaullieu**

Existing law authorizes the La. Tax Commission to impose fees in the following amounts for the assessment of public service, insurance company, and financial institution properties:

(1) .0004% for public service properties.

(2) .0003% for insurance companies.

(3) .0003% for financial institutions.

Prior law authorized imposition of the fees through June 30, 2026.

New law extends the authority for imposition of the fees from June 30, 2026, to June 30, 2030.

Effective July 1, 2026.

(Amends R.S. 47:1838(intro. para.))