Purpose of Bill: This bill clarifies the limitations on the rights of tax sale purchasers as it relates to possession of tax sale property, rent charged to property owners/occupants, evictions, and construction/improvement of tax sale property. In addition, this bill clarifies the limitation on the rights of political subdivisions to evict tax debtors or take possession of the tax sale property during the redemptive period.

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Based on information from officials with East Baton Rouge Parish, Caddo Parish, Jefferson Parish, several Sheriffs’ Offices, and the Louisiana Municipal Association, it appears that this bill is not expected to impact governmental expenditures as the bill clarifies existing law.

REVENUE EXPLANATION
There is no anticipated direct material effect on governmental revenues as a result of this measure.

Based on information from officials with East Baton Rouge Parish, Caddo Parish, Jefferson Parish, several Sheriffs’ Offices, and the Louisiana Municipal Association, it appears that this bill is not expected to impact governmental revenue as the bill clarifies existing law.