

---

**SENATE COMMITTEE AMENDMENTS**

2025 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 179 by Senator Cathey

---

1 AMENDMENT NO. 1

2 On page 2, delete lines 25 through 29 and on page 3, delete lines 1 through 9 and insert:

3 **"(i) For the taxable period beginning on January 1, 2026, twenty-five**  
4 **percent of the assessed value shall be allocated to Louisiana parishes in**  
5 **accordance with the allocation methodology provided in Subparagraph (a) of**  
6 **this Paragraph and seventy-five percent shall be allocated to East Baton Rouge**  
7 **Parish.**

8 **(ii) For the taxable period beginning on January 1, 2027, fifty percent of**  
9 **the assessed value shall be allocated to Louisiana parishes in accordance with**  
10 **the allocation methodology provided in Subparagraph (a) of this Paragraph and**  
11 **thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.**

12 **(iii) For the taxable period beginning on January 1, 2028, seventy-five**  
13 **percent of the assessed value shall be allocated to Louisiana parishes in**  
14 **accordance with the allocation methodology provided in Subparagraph (a) of**  
15 **this Paragraph and twenty-five percent shall be allocated to East Baton Rouge**  
16 **Parish.**

17 **(iv) For taxable periods beginning on or after January 1, 2029, one**  
18 **hundred percent of the assessed value shall be allocated to Louisiana parishes**  
19 **in accordance with the allocation methodology provided in Subparagraph (a)**  
20 **of this Paragraph."**