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SB 179 Engrossed

DIGEST
2025 Regular Session

Cathey

Present law provides for the assessment of public service properties, including major movable and other movable property, owned or used in La. by companies operating inside and outside the state. Present law requires the La. Tax Commission to allocate the assessed valuation of each company among the local taxing units on or before September first of each calendar year.

Proposed law retains present law.

Present law requires major movable or other movable property owned or used in Louisiana by a company having an agent or office in this state to be allocated to the taxing unit in which that agent or office is located.

Proposed law retains present law.

Present law requires certain major movable or other movable property owned or used in La. by a company not a resident of, nor domiciled in La., and having no agent or office in this state to be allocated to East Baton Rouge Parish.

Proposed law repeals present law and requires certain major movable or other movable property owned or used in La. by a company not a resident of, nor domiciled in La., and having no agent or office in this state, to be allocated according to the following ratio:

- (1) The numerator of which is the number of miles of active railroad track within a parish.
- (2) The denominator of which is the total number of miles of active railroad track in the state of La.

Proposed law provides that the miles of active railroad track shall be based upon the latest information published by the La. Dept. of Transportation and Development.

Present law authorizes an assessor to certify to the tax commission that certain identifiable major movables were present in his parish as of January first. Further requires the tax commission to allocate the value of the major movable to the certifying parish.

Proposed law retains present law.

Proposed law requires the La. Tax Commission to publish the total number of miles of active railroad track in the state of Louisiana and the number of miles of active railroad track within each

parish used to determine the ratio.

Proposed law implements the allocation methodology as follows:

- (1) For the taxable period beginning on January 1, 2026, 25% of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation ratio and 75% shall be allocated to East Baton Rouge Parish.
- (2) For the taxable period beginning on January 1, 2027, 50% of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation ratio and 50% shall be allocated to East Baton Rouge Parish.
- (3) For the taxable period beginning on January 1, 2028, 75% of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation ratio and 25% shall be allocated to East Baton Rouge Parish.
- (4) For taxable periods beginning on or after January 1, 2029, 100% of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation ratio.

Applicable to taxable periods beginning on or after January 1, 2026.

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

(Amends R.S. 47:1855(G)(2))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Implements the allocation methodology over a 4-year period of time instead of over a 3-year period of time.