

## RÉSUMÉ DIGEST

**ACT 32 (SB 52)**

**2025 Regular Session**

**McMath**

Existing law authorizes the Louisiana Fortify Homes Program which authorizes the commissioner of insurance to provide financial grants of \$10,000 to retrofit roofs for insurable properties that have a homestead exemption to provide a fortified roof that meets or exceeds the fortified roof standard of the Insurance Institute for Business and Home Safety.

New law retains existing law.

New law authorizes an individual income tax exemption for the grant amount received from the Louisiana Fortify Homes Program on or after January 1, 2025.

Effective June 4, 2025.

(Adds R.S. 22:1483.1(F) and R.S. 47:293(9)(a)(xxvii))