

2026 Regular Session

SENATE BILL NO. 73

BY SENATOR MILLER

TAX/AD VALOREM. Provides relative to the assessment, payment, and allocation of ad valorem taxes. (gov sig)

1 AN ACT

2 To repeal Section 4 of Act No. 774 of the 2024 Regular Session of the Legislature of

3 Louisiana and Section 5 of Act No. 411 of the 2025 Regular Session of the

4 Legislature of Louisiana, relative to the assessment, payment, and allocation of ad

5 valorem taxes; to provide for applicability; to provide for an effective date; and to

6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Section 4 of Act No. 774 of the 2024 Regular Session of the Legislature

9 of Louisiana is hereby repealed in its entirety.

10 Section 2. Section 5 of Act No. 411 of the 2025 Regular Session of the Legislature

11 of Louisiana is hereby repealed in its entirety.

12 Section 3. This Act shall become effective upon signature by the governor or, if not

13 signed by the governor, upon expiration of the time for bills to become law without signature

14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

15 vetoed by the governor and subsequently approved by the legislature, this Act shall become

16 effective on the day following such approval.

