
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 73 Engrossed

DIGEST
2026 Regular Session

Miller

Present law provides for the assessment, payment, and collection of ad valorem taxes utilizing a tax lien process.

Proposed law retains present law.

Present law provides that the assessment, payment, and collection of ad valorem taxes utilizing a tax lien process is applicable to taxable periods beginning on or after January 1, 2026.

Proposed law repeals present law.

(Repeals §4 of Act No. 774 of the 2024 RS and §5 of Act No. 411 of the 2025 RS)