

---

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 340 Engrossed

DIGEST  
2026 Regular Session

Cathey

Present law requires the tax assessors of certain parishes to provide a form to property owners within the parish for permanent registration for the benefits of the homestead exemption. Included in the statute are the parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Bernard, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Present law does not apply to the parishes of Bossier, Madison, Plaquemines, and St. Charles.

Proposed law eliminates the list of certain parishes and requires that the assessor in each parish of the state provide a form to property owners within the parish for permanent registration of the homestead exemption.

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

(Amends R.S. 47:1703.1(A))