RÉSUMÉ DIGEST

ACT 971 (HB 1095) **2026 Regular Session** **Hebert**

Existing law requires nursing facilities to install a permanent generator or alternative power source at each facility.

Existing law provides that a nursing facility shall have fuel onsite prior to an emergency event.

New law clarifies existing law by adding that a nursing facility must have fuel or an alternative power generation source stored onsite.

New law creates a rebate program administered by the Louisiana Department of Health (LDH) for certain nursing facilities that install alternative electrical power sources.

New law defines "alternative electrical power source" as a solar energy system placed into service on or after Jan. 1, 2026, consisting of photovoltaic modules and related equipment designed to generate or store electrical energy.

New law defines "eligible costs" as costs incurred and expended to acquire, install, and place into service an alternative electrical power source.

New law limits eligibility for rebates to nursing facilities licensed by LDH that were eligible to receive federal energy resilience grant funding through the U.S. Department of Energy Grid Resilience and Innovation Partnerships Program prior to cancellation of the program.

New law authorizes qualifying nursing facilities to receive rebates for eligible costs associated with installation of alternative electrical power sources.

New law requires a nursing facility seeking a rebate to apply to LDH and submit documentation demonstrating compliance with new law emergency power requirements, including an itemized list of eligible costs, a sworn contractor certification, and any additional information required by LDH.

New law requires LDH to review applications, certify eligible costs for rebate, deny ineligible costs, and provide certification letters to the nursing facility and the Dept. of Revenue.

New law requires the Dept. of Revenue to remit rebates from current state tax collections upon receipt of certification from LDH. New law further requires the Dept. of Revenue to offset rebates by any outstanding liabilities owed to the state by the nursing facility, related parties, or owners.

New law limits total rebates issued to $2 million.

New law prohibits the Dept. of Revenue from issuing a payment pursuant to a rebate provided for by new law on or after Jan. 1, 2029. New law further provides that the provisions of new law relative to the rebate terminate on Jan. 1, 2029.

Effective August 1, 2026, except that provisions establishing the rebate program become effective January 1, 2027.

(Amends R.S. 40:2009.24(C)(1)(intro. para.); Adds R.S. 47:6400)