2024 Regular Session

HOUSE BILL NO. 659

BY REPRESENTATIVE PHELPS

1	AN ACT
2	To amend and reenact R.S. 47:2158.1(B) and 2231.1(B), relative to tax sale property; to
3	provide for the rights of owners of certain tax sale property; to provide for penalties
4	for certain violations; to increase the penalties for certain violations; and to provide
5	for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:2158.1(B) and 2231.1(B) are hereby amended and reenacted to
8	read as follows:
9	§2158.1. Prohibition of certain actions; exceptions
10	* * *
11	B.(1) The acquiring person shall not be entitled to or charge any rental or
12	lease payments to the owner or occupants and shall not place any constructions on
13	or make any improvements to the tax sale property during the redemptive period.
14	An acquiring person who violates the provisions of this Section shall be subject to
15	a penalty of five percent of the price paid by the acquiring person for tax title and
16	five percent of any amounts paid by the tax debtor who is the owner of and who is
17	residing in the tax sale property for rental or lease payments. The penalty shall
18	accrue from the time the acquiring person took possession of the property until the
19	time the property is redeemed. Furthermore, nothing in this Section shall be
20	construed to limit the rights of a tax debtor who is the owner of and who is residing
21	in the tax sale property to recover rental or lease payments paid to an acquiring
22	person in violation of the provisions of this Section.
23	(2) In addition to the penalties provided for in Paragraph (1) of this
24	Subsection, an acquiring person who violates the provisions of this Section shall
25	forfeit any right to claim any statutory imposition associated with the property other

CODING: Words in struck through type are deletions from existing law; words $\underline{\text{underscored}}$ are additions.

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than the delinquent amount of unpaid ad valorem taxes if the property is redeemed

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2 in accordance with law. 3 4 §2231.1. Prohibition of certain actions; exceptions 5 6 B.(1) The acquiring person shall not be entitled to or charge any rental or 7 lease payments to the owner or occupants and shall not place any constructions on 8 or make any improvements to the tax sale property during the redemptive period. 9 An acquiring person who violates the provisions of this Section shall be subject to 10 a penalty of five percent of the price paid by the acquiring person for tax title and 11 five percent of any amounts paid by the tax debtor who is the owner of and who is 12 residing in the tax sale property for rental or lease payments. The penalty shall 13 accrue from the time the acquiring person took possession of the property until the 14 time the property is redeemed. Furthermore, nothing in this Section shall be 15 construed to limit the rights of a tax debtor who is the owner of and who is residing 16 in the tax sale property to recover rental or lease payments paid to an acquiring 17 person in violation of the provisions of this Section. 18 (2) In addition to the penalties provided for in Paragraph (1) of this 19 Subsection, an acquiring person who violates the provisions of this Section shall 20 forfeit any right to claim any statutory imposition associated with the property other 21 than the delinquent amount of unpaid ad valorem taxes if the property is redeemed 22 in accordance with law. SPEAKER OF THE HOUSE OF REPRESENTATIVES PRESIDENT OF THE SENATE GOVERNOR OF THE STATE OF LOUISIANA APPROVED: ____

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