

ACT No. 627

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

