

2026 Regular Session

SENATE BILL NO. 485

BY SENATOR EDMONDS

TAX/LOCAL. Provides for the levy of premium tax in the city of St. George. (8/1/26)

1 AN ACT

2 To amend and reenact R.S. 33:3078 and to enact R.S. 33:3077(8), relative to the city of St.
3 George; to provide relative to the allocation and exercise of certain municipal taxing
4 authority within the corporate limits of the city of St. George; to provide for
5 exclusive municipal administration of insurance premium taxes; to provide for the
6 levy of insurance premium tax; to provide for definitions; to provide for prospective
7 adjudication; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:3078 is hereby amended and reenacted and R.S. 33:3077(8) is
10 hereby enacted to read as follows:

11 §3077. Definitions

12 Whenever used in this Part, unless a different meaning clearly appears in the
13 context, the following terms, whether used in the singular or plural, shall be given
14 the following interpretations:

15 * * *

16 **(8) "Insurance premium tax" means a municipal license tax imposed on**
17 **insurers pursuant to R.S. 22:833 or any other applicable provision of law, based**

1 upon premiums written on risks located within the taxing jurisdiction.

2 §3078. Continued levy Levy of tax by East Baton Rouge Parish the city of St.

3 George

4 A.(1) Notwithstanding any law to the contrary, ~~in the event the city of St.~~
5 ~~George, as approved by the voters on October 12, 2019, is incorporated, the parish~~
6 ~~may continue to levy and collect the parish tax within the corporate limits of the~~
7 ~~municipality pursuant to an intergovernmental agreement between the parish and~~
8 ~~municipality for the purpose of providing essential public services to, or funding~~
9 ~~essential public services for, the citizens within St. George until the St. George~~
10 ~~Transition District levies and collects a two percent sales and use tax, the~~
11 ~~municipality levies and collects a two percent sales and use tax, the end of the~~
12 ~~quarter following the election to impose the municipal tax if the proposition is not~~
13 ~~approved by the electorate, or twelve months after the incorporation becomes final,~~
14 ~~whichever occurs first.~~ upon the effective date provided in this Section, the city
15 of St. George shall exclusively exercise all municipal authority to levy, collect,
16 administer, and enforce any insurance premium tax, as defined in R.S. 33:3077,
17 on risk located within the corporate limits of the city of St. George.

18 (2) The city of Baton Rouge and the parish of East Baton Rouge,
19 including any component of the consolidated government, shall not levy, collect,
20 administer, or receive any insurance premium tax on risks located within the
21 corporate limits of the city of St. George.

22 (3) Nothing in this Section shall be construed to authorize duplicative
23 taxation. An insurer shall be subject to only one local insurance premium tax
24 for a given risk and period.

25 (4) The governing authority of the city of St. George and governing
26 authority of the parish of East Baton Rouge may enter into an
27 intergovernmental agreement solely for the purposes of records transfer,
28 closeout of prior records, and administrative cooperation, but not for the
29 continued collection of the insurance premium tax described in this Section by

1 **the parish or consolidated government.**

2 Section 2. The provisions of this Act shall become effective on January 1, 2027.

3 Section 3. The provisions of this Act shall apply prospectively only to premiums
4 attributable to periods beginning on and after January 1, 2027.

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)]

DIGEST

SB 485 Original

2026 Regular Session

Edmonds

Present law (R.S. 33:3076) provides for transition following the incorporation of the city of St. George.

Proposed law retains present law.

Present law (R.S. 33:3077) defines the following terms for purposes of present law:

- (1) "Board" means the board of directors of the district or any successor thereto.
- (2) "District" means the St. George Transition District or any successor thereto.
- (3) "Mayor-president" means the mayor-president of the city of Baton Rouge and parish of East Baton Rouge.
- (4) "Municipality" means the city of St. George in East Baton Rouge Parish.
- (5) "Municipal tax" means the two percent sales and use tax levied by the city of St. George as provided in present law (R.S. 33:3079(D)(5)).
- (6) "Parish" means East Baton Rouge Parish.
- (7) "Parish tax" means the two percent sales and use tax levied in the unincorporated areas of the parish.

Proposed law retains present law and adds that "insurance premium tax" means a municipal license tax imposed on insurers pursuant to present law (R.S. 22:833) or any successor provision of law, based upon premiums written on risks located within the taxing jurisdiction.

Present law (R.S. 33:3078) provides that in the event the city of St. George, as approved by the voters on October 12, 2019, is incorporated, the parish may continue to levy and collect the parish tax within the corporate limits of the municipality pursuant to an intergovernmental agreement between the parish and municipality for the purpose of providing essential public services to, or funding essential public services for, the citizens within St. George until the St. George Transition District levies and collects a two percent sales and use tax, the municipality levies and collects a two percent sales and use tax, the end of the quarter following the election to impose the municipal tax if the proposition is not approved by the electorate, or 12 months after the incorporation becomes final, whichever occurs first.

Proposed law changes present law so that, upon the effective date provided in proposed law,

the city of St. George shall succeed to and exclusively exercise all municipal authority to levy, collect, administer, and enforce any insurance premium tax on risk located within the corporate limits of the city of St. George.

Proposed law provides that from and after the effective date of proposed law, the city of Baton Rouge and the parish of East Baton Rouge, including any component of the consolidated government, shall not levy, collect, administer, or receive any insurance premium tax on risks located within the corporate limits of the city of St. George.

Proposed law provides that nothing in proposed law shall be construed to authorize duplicative taxation. Further provides that an insurer shall be subject to only one local insurance premium tax for a given risk and period.

Proposed law provides that the governing authorities of the city of St. George and the parish of East Baton Rouge may enter into an intergovernmental agreement solely for purposes of records transfer, closeout of prior records, and administrative cooperation, but not for the continued collection of the tax described in proposed law by the parish or consolidated government.

Proposed law provides that the provisions of proposed law shall become effective on January 1, 2027 and shall apply prospectively only to premiums attributable to periods beginning on or after that date.

Effective August 1, 2026.

(Amends R.S. 33:3078; adds R.S. 33:3077(8))