

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HCR 35** HLS 26RS 1395

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 8, 2026	11:25 AM	Author: WYBLE
Dept./Agy.: La. State Law Institute		Analyst: John McKay
Subject: Sales of Adjudicated Tax-Delinquent Properties		

TAX/PROPERTY

EG NO IMPACT See Note

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Urges and requests the Louisiana State Law Institute to study and make recommendations regarding expediting the sale of adjudicated tax-delinquent property

Proposed resolution requests the Louisiana State Law Institute to conduct a study and develop recommendations for legislation to expedite the sale of tax-delinquent properties that have been adjudicated for extended periods of time to parties committed to rehabilitating such properties. The Louisiana State Law Institute is requested to submit its findings and recommendations to the legislature on or before January 1, 2027.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed resolution requests the Louisiana State Law Institute to study and develop recommendations for legislation to expedite the sale of tax-delinquent properties that have been adjudicated for extended periods of time to parties committed to rehabilitating such properties and submit their findings to the Legislature. The provisions of this resolution are consistent with the statutory purpose and duties of the Louisiana State Law Institute and are already contemplated within its program. The Law Institute reports the provisions of this resolution will have no fiscal impact on the agency's budget.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer