

SENATE BILL NO. 238

BY SENATOR MILLER

1 AN ACT

2 To enact R.S. 47:2121, relative to the assessment, payment, and collection of ad valorem
3 taxes; to provide for the collection of delinquent statutory impositions; to provide for
4 tax notice requirements; to provide relative to notice and enforcement requirements
5 for certain tax sales; to provide for an effective date; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:2121 is hereby enacted to read as follows:

9 **§2121. Tax sale held prior to January 1, 2026; applicability procedures**

10 **A.(1) All delinquent statutory impositions for which tax sale title was not**
11 **sold prior to January 1, 2026, shall be subject to the collection procedures set**
12 **forth in this Chapter.**

13 **(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,**
14 **if, prior to January 1, 2026, a tax collector has provided notice to all tax notice**
15 **parties, notice of statutory impositions due in accordance with the law in effect**
16 **at the time the statutory impositions were assessed, this notice shall be deemed**
17 **sufficient to satisfy the requirements of R.S. 47:2127(E), provided that all steps**
18 **taken toward the collection of the statutory impositions after December 31,**
19 **2025, comply with the provisions of this Chapter, including the use of the tax**
20 **lien auction procedures set forth in R.S. 47:2154.**

21 **B. For tax sales held prior to January 1, 2026, the rights of the tax sale**
22 **purchaser, or his successors or assigns, shall be subject to the notice and**
23 **enforcement procedures provided for in the law in effect at the time of the tax**
24 **sale.**

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____