

SENATE BILL NO. 238

BY SENATOR MILLER

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

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

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

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

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