

ACT No. 434

2026 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVE LACOMBE

1 AN ACT

2 To enact R.S. 33:2759, relative to ad valorem taxation in West Feliciana Parish; to authorize
3 an ad valorem tax rebate program in the parish; to provide for functions of tax
4 recipient bodies in the parish with respect to the rebate program; to make
5 implementation of the rebate subject to approval by certain tax recipient bodies; to
6 provide for other conditions and requirements; to provide for applicability; to
7 provide for effectiveness; and to provide for related matters.

8 Notice of intention to introduce this Act has been published
9 as provided by Article III, Section 13 of the Constitution of
10 Louisiana.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 33:2759 is hereby enacted to read as follows:

13 §2759. West Feliciana Parish; rebate of ad valorem taxes

14 A. Notwithstanding any law to the contrary, the West Feliciana Parish
15 Government, West Feliciana Parish School Board, and West Feliciana Parish Law
16 Enforcement District may implement a rebate program through which taxpayers may
17 be awarded a rebate of certain amounts of ad valorem taxes paid by property owners.
18 The rebate program shall be subject to the conditions and requirements provided in
19 this Section.

20 B. The rebate provided for in this Section may only be granted in the form
21 of a credit against a subsequent year's ad valorem tax liability, expressed as a
22 percentage of the tax liability, but only against taxes levied by the West Feliciana

1 Parish Government, West Feliciana Parish School Board, and West Feliciana Parish
2 Law Enforcement District.

3 C.(1) The president of West Feliciana Parish Government, the president of
4 the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish
5 shall meet to determine the rebate, if any, to be issued.

6 (2) The meeting shall be called by the parish president, held at the parish
7 council chambers on or before June thirtieth of each year, and conducted in
8 accordance with the Open Meetings Law, with the parish president serving as the
9 presiding officer.

10 (3) The percentage rebate shall only become effective upon the unanimous
11 vote of the president of West Feliciana Parish Government, the president of the West
12 Feliciana Parish School Board, and the sheriff of West Feliciana Parish at the
13 meeting.

14 (4) The sheriff of West Feliciana Parish shall apply the percentage rebate
15 approved, if any, on the final ad valorem tax bill for each property prior to issuing
16 those bills.

17 Section 2. The first tax year in which rebates may be issued pursuant to the
18 provisions of this Act shall be the tax year beginning on January 1, 2027.

19 Section 3. This Act shall become effective on January 1, 2027.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____